

IX
54

APPROPRIATION ACCOUNTS

2006 – 2007

Laid before Assembly
On 19-12-2007

GOVERNMENT OF WEST BENGAL .

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 2006-07 presents the Accounts of sums expended in the year ended the 31st March 2007 compared with the sums specified in the Schedules appended to the Appropriation Act passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

- 'O' stands for original grant or appropriation.
- 'S' stands for supplementary grant or appropriation.
- 'R' stands for re-appropriations, withdrawals or surrenders sanctioned by a competent authority.

Charged appropriations and expenditure are shown in italics.

The following norms which have been approved by the Public Accounts Committee of West Bengal Legislature have been adopted for comments on the Appropriation Accounts.

SAVING

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

Charged Appropriation :

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

EXCESS

- (i) General comments would be made for regularisation of excess over the provisions *in all cases where there is overall excess (any amount)*.
- (ii) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 20 lakhs* in case of Grants *less than 20 crores*.
- (iii) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 40 lakhs* in case of Grants *between Rs. 20 crores and Rs. 50 crores*.
- (iv) Comments are to be made *in individual sub-heads* for excess *exceeding Rs. 80 lakhs* in case of grants *exceeding Rs. 50 crores*.

Charged Appropriation :

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

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
1. STATE LEGISLATURE				
Revenue -				
Voted	23,19,52	17,50,31	5,69,21	..
Charged	23,07	9,85	13,22	
2. GOVERNOR				
Revenue -				
Voted	..	..	..	..
Charged	3,41,11	3,10,20	30,91	
3. COUNCIL OF MINISTERS				
Revenue -				
Voted	4,35,90	3,49,25	86,65	..
Charged	..	..	..	.
4 AGRICULTURAL MARKETING				
Revenue -				
Voted	10,59,62	8,84,76	1,74,86	..
Charged	..	..	..	..
Capital -				
Voted	7,70,00	2,56,40	5,13,60	..
Charged	..	..	..	..
5 AGRICULTURE				
Revenue -				
Voted	3,26,65,56	2,83,33,05	43,32,51	..
Charged	2,71,51	3,17,73	..	46.22
				(46.22.557)
Capital -				
Voted	14,50,00	8,36,20	6,13,80	..
Charged	1,20,13	1,33,78	..	13.65
				(13 64 826)

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
6. ANIMAL RESOURCES DEVELOPMENT				
Revenue -				
Voted	2,85,34,06	2,30,33,90	55,00,16	..
Charged	20,00	3	19,97	..
Capital -				
Voted	7,79,76	2,57,37	5,22,39	..
Charged	10,00	32,67,28	..	32,57,28
				(32,57,28,330)
7 BACKWARD CLASSES WELFARE				
Revenue -				
Voted	3,61,37,48	3,03,04,75	58,32,73	..
Charged	50,45	45	50,00	..
Capital -				
Voted	18,68,32	13,31,82	5,36,50	..
Charged	63,93	3,93	60,00	..
8 CO-OPERATION				
Revenue -				
Voted	73,99,38	73,08,16	91,22	..
Charged	7,01,28	5,22,94	1,78,34	..
Capital -				
Voted	6,50,79	11,96,87	..	5,46,08
				(5,46,07,828)
Charged	14,24,15	2,21	14,21,94	..
9 COMMERCE AND INDUSTRIES				
Revenue -				
Voted	2,85,68,08	2,90,46,47	..	4,78,39
				(4,78,39,200)
Charged	4,00,00	2,69,76	1,30,24	..
Capital -				
Voted	54,24,96	42,59,70	11,65,26	..
Charged	5,63,00	1,96,60	3,66,40	..
10. CONSUMER AFFAIRS				
Revenue -				
Voted	24,12,74	19,27,80	4,84,94	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
11. COTTAGE AND SMALL SCALE INDUSTRIES				
Revenue -				
Voted	1,28,25,50	1,19,82,66	8,42,84	..
Charged	1,86,79	6,79	1,80,00	..
Capital -				
Voted	36,08,96	38,10,59	..	2,01,63 (2,01,62,825)
Charged	2,93,96	13,96	2,80,00	..
12 DEVELOPMENT AND PLANNING				
Revenue -				
Voted	3,38,55,80	2,85,95,53	52,60,27	..
Charged	2,95	2,94	1	..
Capital -				
Voted	..	..	..	..
Charged	2,60	2,60	0	..
13 EDUCATION (HIGHER)				
Revenue -				
Voted	8,96,31,57	7,96,72,06	99,59,51	..
Charged	..	..	..	..
Capital -				
Voted	5,00	8,94	..	3,94 (3,94,355)
Charged	..	..	..	..
14. EDUCATION (MASS)				
Revenue -				
Voted	88,50,49	83,88,91	4,61,58	..
Charged	..	..	..	..
Capital -				
Voted	35,00	30,72	4,28	..
Charged	..	..	..	..
15. EDUCATION (SCHOOL)				
Revenue -				
Voted	55,97,89,32	52,17,79,48	3,80,09,84	..
Charged	..	..	..	..
Capital -				
Voted	6,00,00	1,89,30	4,10,70	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
16. ENVIRONMENT				
Revenue -				
Voted	9,47,57	8,70,35	77,22	..
Charged	..	..	..	..
17. EXCISE				
Revenue -				
Voted	45,41,32	42,69,72	2,71,60	..
Charged	..	..	..	..
18 FINANCE				
Revenue -				
Voted	39,84,01,14	38,63,19,74	1,20,81,40	..
Charged	1,11,49,82,16	1,10,49,23,27	1,00,58,89	..
Capital -				
Voted	45,00,00	40,07,70	4,92,30	..
Charged	49,85,25,02	38,57,12,44	11,28,12,58	..
19. FIRE SERVICES				
Revenue -				
Voted	84,30,62	76,93,63	7,36,99	..
Charged	..	..	..	..
Capital -				
Voted	9,00,00	5,61,03	3,38,97	..
Charged	..	..	..	..
20 FISHERIES				
Revenue -				
Voted	54,41,79	60,33,57	..	5,91,78 (5,91,77,853)
Charged	9,00,00	9,75,23	..	75,23 (75,22,848)
Capital -				
Voted	29,15,00	23,66,10	5,48,90	..
Charged	19,02,00	..	19,02,00	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
21. FOOD AND SUPPLIES				
Revenue -				
Voted	3,38,22,53	1,64,80,66	1,73,41,87	..
Charged	..	..	..	..
Capital -				
Voted	9,00,00	..	9,00,00	..
Charged	..	..	..	..
22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE				
Revenue -				
Voted	18,01,03	9,29,37	8,71,66	..
Charged	..	..	..	..
Capital -				
Voted	8,25,00	3,74,05	4,50,95	..
Charged	..	..	..	..
23. FOREST				
Revenue -				
Voted	1,76,54,75	1,58,05,33	18,49,42	..
Charged	28,58	37,77	..	9,19
				(9,19,594)
Capital -				
Voted	15,00,00	2,13,88	12,86,12	..
Charged	30,00	38,34	..	8,34
				(8,34,040)
24 HEALTH AND FAMILY WELFARE				
Revenue -				
Voted	16,94,12,60	15,31,90,23	1,62,22,37	..
Charged	1,05	1,05	0	..
Capital -				
Voted	1,14,98,75	52,31,64	62,67,11	..
Charged	..	..	..	..
25. PUBLIC WORKS				
Revenue -				
Voted	11,76,43,09	9,95,83,18	1,80,59,91	..
Charged	5,73,39	2,45,78	3,27,61	..
Capital -				
Voted	7,22,95,83	4,12,64,55	3,10,31,28	..
Charged	1,08,16	99,29	8,87	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
26. HILL AFFAIRS				
Revenue -				
Voted	1,69,39,21	1,78,22,32	..	8,83,11
				(8,83,10,770)
<i>Charged</i>	..	..	..	..
27 HOME				
Revenue -				
Voted	17,40,58,39	16,74,70,01	65,88,38	..
<i>Charged</i>	6,83,69	6,87,33	..	3,64
				(3,63,956)
Capital -				
Voted	46,04,71	37,89,22	8,15,49	..
<i>Charged</i>	4,14,62	4,14,61	1	..
28 HOUSING				
Revenue -				
Voted	62,99,83	1,51,49,31	..	88,49,48
				(88,49,48,350)
<i>Charged</i>	8,00,41	5,31,71	2,68,70	..
Capital -				
Voted	19,36,91	6,33,25	13,03,66	..
<i>Charged</i>	6,06,26	1,26	6,05,00	..
29. INDUSTRIAL RECONSTRUCTION				
Revenue -				
Voted	1,31,50	81,38	50,12	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	10,00,00	73,82	9,26,18	..
<i>Charged</i>	60,00	60,00	..	..
30 INFORMATION AND CULTURAL AFFAIRS				
Revenue -				
Voted	81,06,02	71,16,30	9,89,72	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	3,74,90	3,88,05	..	13,15
<i>Charged</i>	..	..	..	(13,14,714)

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
31. INFORMATION TECHNOLOGY				
Revenue -				
Voted	28,00,31	13,51,10	14,49,21	..
Charged	..	..	..	..
Capital -				
Voted	8,10,00	55,85,67	..	47,75,67
				(47,75,66,889)
Charged	..	..	..	..
32 IRRIGATION AND WATERWAYS				
Revenue -				
Voted	3,61,42,46	3,60,13,38	1,29,08	..
Charged	1,17,66	1,17,48	18	..
Capital -				
Voted	3,47,72,59	1,67,14,89	1,80,57,70	..
Charged	9,68,32	9,27,08	41,24	..
33 JAILS				
Revenue -				
Voted	88,30,05	80,37,37	7,92,68	..
Charged	..	..	..	..
34. JUDICIAL				
Revenue -				
Voted	1,48,54,38	1,27,74,27	20,80,11	..
Charged	36,39,67	30,18,48	6,21,19	..
35. LABOUR				
Revenue -				
Voted	2,00,33,42	1,45,24,48	55,08,94	..
Charged	..	..	..	..
Capital -				
Voted	1,30,00	..	1,30,00	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
36. LAND AND LAND REFORMS				
Revenue -				
Voted	4,19,88,69	3,95,45,71	24,42,98	..
Charged	3,05,27	61,08	2,44,19	..
Capital -				
Voted	25,08,45	17,56,90	7,51,55	..
Charged	..	..	..	..
37. LAW				
Revenue -				
Voted	2,27,55	1,93,61	33,94	..
Charged	..	..	..	..
38. MINORITIES DEVELOPMENT AND WELFARE				
Revenue -				
Voted	20,65,97	4,31,43	16,34,54	..
Charged	..	..	..	..
Capital -				
Voted	8,60,00	8,60,00	..	..
Charged	..	..	..	..
39. MUNICIPAL AFFAIRS				
Revenue -				
Voted	14,58,29,66	12,72,32,19	1,85,97,47	..
Charged	3,22,41	2,40,23	82,18	..
Capital -				
Voted	1,09,06,79	66,63,40	42,43,39	..
Charged	2,07,60	86,45	1,21,15	..
40. PANCHAYAT AND RURAL DEVELOPMENT				
Revenue -				
Voted	16,89,98,52	14,30,04,48	2,59,94,04	..
Charged	4,47,75	1,07,06	3,40,69	..
Capital -				
Voted	5,00	1,78	3,22	..
Charged	2,50,00	..	2,50,00	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
41. PARLIAMENTARY AFFAIRS				
Revenue -				
Voted	2,51,00	1,79,89	71,11	..
Charged	..	..	..	..
.				
42 PERSONNEL AND ADMINISTRATIVE REFORMS				
Revenue -				
Voted	16,64,08	12,33,83	4,30,25	..
Charged	12,64	12,64	0	..
Capital -				
Voted	50,00	9,84	40,16	..
Charged	24,48	24,49	..	1
				(430)
43 POWER AND NON-CONVENTIONAL ENERGY SOURCES				
Revenue -				
Voted	20,75,16	19,22,05	1,53,11	..
Charged	26,19,76	12,05,26	14,14,50	..
Capital -				
Voted	18,83,52,50	18,87,79,37	..	4,26,87
				(4,26,87,000)
Charged	1,58,07	1,56,81	1,26	..
44 PUBLIC ENTERPRISES				
Revenue -				
Voted	15,75,66	13,98,13	1,77,53	..
Charged	..	..	..	..
Capital -				
Voted	35,07,00	34,22,31	84,69	..
Charged	..	..	..	..
45 PUBLIC HEALTH ENGINEERING				
Revenue -				
Voted	2,74,09,45	2,93,47,48	..	19,38,03
				(19,38,02,961)
Charged	1,07,74	71,44	36,30	..
Capital -				
Voted	3,75,52,35	2,41,95,82	1,33,56,53	..
Charged	1,07,04	91,13	15,91	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
46. REFUGEE RELIEF AND REHABILITATION				
Revenue -				
Voted	24,39,08	16,19,25	8,19,83	..
Charged	10,00,00	9,96,13	3,87	..
Capital -				
Voted	7,05,00	5,03,23	2,01,77	..
Charged	..	..	..	..
47. RELIEF				
Revenue -				
Voted	5,25,51,37	2,78,33,60	2,47,17,77	..
Charged	51,00,85	73,39,55	..	22,38,70
				(22,38,69,502)
Capital -				
Voted	..	..	..	..
Charged	10,00,00	..	10,00,00	..
48. SCIENCE AND TECHNOLOGY				
Revenue -				
Voted	6,04,78	5,42,30	62,48	..
Charged	..	..	..	..
49. SPORTS AND YOUTH SERVICES				
Revenue -				
Voted	67,50,13	60,59,42	6,90,71	..
Charged	..	..	..	..
50. SUNDERBAN AFFAIRS				
Revenue -				
Voted	34,87,05	32,08,91	2,78,14	..
Charged	..	..	..	..
Capital -				
Voted	50,00,00	34,04,59	15,95,41	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
51. TECHNICAL EDUCATION AND TRAINING				
Revenue -				
Voted	1,39,44,74	1,06,33,69	33,11,05	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	12,96,00	3,87,49	9,08,51	..
<i>Charged</i>	..	..	..	..
52. TOURISM				
Revenue -				
Voted	18,49,71	10,64,37	7,85,34	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	9,36,88	9,36,87		..
<i>Charged</i>	..	..	..	..
53. TRANSPORT				
Revenue -				
Voted	4,48,36,45	4,31,34,79	17,01,66	..
<i>Charged</i>	11,91,16	12,02,87	..	11,71
				(11,70,636)
Capital -				
Voted	1,55,66,38	84,11,99	71,54,39	..
<i>Charged</i>	11,38,91	11,45,42	..	6,51
				(6,51,192)
54. URBAN DEVELOPMENT				
Revenue -				
Voted	3,74,62,44	4,24,14,91	..	49,52,47
				(49,52,46,911)
<i>Charged</i>	..	..	..	..
Capital -				
Voted	25,06,20	24,05,02	1,01,18	..
<i>Charged</i>	..	..	..	..
55. WATER INVESTIGATION AND DEVELOPMENT				
Revenue -				
Voted	3,15,98,84	2,78,79,79	37,19,05	..
<i>Charged</i>	..	..	..	..
Capital -				
Voted	93,69,07	32,17,11	61,51,96	..
<i>Charged</i>	..	..	..	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees) (5)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE				
Revenue -				
Voted	6,42,66,02	5,44,12,68	98,53,34	..
Charged	..	..	..	..
Capital -				
Voted	15,47,00	66,68	14,80,32	..
Charged	..	..	..	..
57 BIO-TECHNOLOGY				
Revenue -				
Voted	41,35	1,81	39,54	..
Charged	..	..	..	..
58 PASCHIMANCHAL UNNAYAN AFFAIRS				
Revenue -				
Voted	61,51	1,71	59,80	..
Charged	..	..	..	..
59 SELF-HELP GROUPS & SELF-EMPLOYMENT				
Revenue -				
Voted	26,49,04	14,92	26,34,12	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2006-2007**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess (Actual Excess in rupees)
(1)	(2)	(3)	(4)	(5)
(in thousands of rupees)				
Total -				
Voted -				
Revenue.	2,54,54,05,28	2,30,81,83,74	25,49,14,80	1,76,93,26
				(1,76,93,26,045)
Capital	43,48,25,10	33,84,04,16	10,23,88,28	59,67,34
				(59,67,33,611)
Total Voted	2,98,02,30,38	2,64,65,87,90	35,73,03,08	2,36,60,60
				(2,36,60,59,656)
Charged -				
Revenue	1,13,48,31,35	1,12,32,15,05	1,40,00,99	23,84,69
				(23,84,69,093)
Capital	50,79,78,25	39,23,77,68	11,88,86,36	32,85,79
				(32,85,78,818)
Total Charged	1,64,28,09,60	1,51,55,92,73	13,28,87,35	56,70,48
				(56,70,47,911)
Grand Total :	4,62,30,39,98	4,16,21,80,63	49,01,90,43	2,93,31,08
				(2,93,31,07,567)

**Summary of Appropriation Accounts
2006-2007**

The excess over the following voted grants require regularisation:-

Revenue Portion

Number and Name of the grant

- 9 COMMERCE AND INDUSTRIES
- 20 FISHERIES
- 26 HILL AFFAIRS
- 28 HOUSING
- 45 PUBLIC HEALTH ENGINEERING
- 54 URBAN DEVELOPMENT

Capital Portion

Number and Name of the grant

- 8 CO-OPERATION
- 11 COTTAGE AND SMALL SCALE INDUSTRIES
- 13 EDUCATION (HIGHER)
- 30 INFORMATION AND CULTURAL AFFAIRS
- 31 INFORMATION TECHNOLOGY
- 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

The excess over the following charged appropriations require regularisation:-

Revenue Portion

Number and Name of the grant

- 5 AGRICULTURE
- 20 FISHERIES
- 23 FOREST
- 27 HOME
- 47 RELIEF
- 53 TRANSPORT

Capital Portion

Number and Name of the grant

- 5 AGRICULTURE
- 6 ANIMAL RESOURCES DEVELOPMENT
- 23 FOREST
- 42 PERSONNEL AND ADMINISTRATIVE REFORMS
- 53 TRANSPORT

**Summary of Appropriation Accounts
2006-2007**

The expenditure shown in the summary of Appropriation Accounts does not include Rs. 7,18,71 thousand spent out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below:-

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance sanctioned	Date of sanction	Expenditure from the advance	Date of recoupment of advance in the subsequent year, 2007-2008
			(in thousands of rupees)			
1.	2055 Police	27	2,00	24.08.2006	2,00	Not yet recouped
2.	2055 Police	27	80	28.08.2006	80	Not yet recouped
3.	2055 Police	27	50	09.11.2006	50	Not yet recouped
Total- 2055			3,30		3,30	
4.	2058 Stationary and Printing	09	19,22	09.06.2005	19,22	Not yet recouped
Total- 2058			19,22		19,22	
5.	2070 Other Administrative Services	27	34,62	09.03.2007	34,62	Not yet recouped
Total- 2070			34,62		34,62	
6.	2202 General Education	15	4,56	09.02.2007	4,56	Not yet recouped
7.	2202 General Education	15	5	07.03.2007	5	Not yet recouped
Total- 2202			4,61		4,61	
8.	2210 Medical and Public Health	24	53	04.01.2007	53	Not yet recouped
9.	2210 Medical and Public Health	24	7,19	02.03.2007	7,19	Not yet recouped
Total- 2210			7,72		7,72	
10.	2215 Water Supply and Sanitation	45	8,00	13.03.2007	8,00	Not yet recouped
Total- 2210			8,00		8,00	
11.	2220 Information and Publicity	30	2,91	16.10.2006	2,91	Not yet recouped
Total- 2220			2,91		2,91	
12.	2235 Social Security and Welfare	18	1,00	28.04.2005	1,00	Not yet recouped
13.	2235 Social Security and Welfare	46	51	01.03.2006	51	Not yet recouped
14.	2235 Social Security and Welfare	56	2,40	16.01.2007	2,40	Not yet recouped
15.	2235 Social Security and Welfare	18	5,00	09.02.2007	5,00	Not yet recouped
16.	2235 Social Security and Welfare	35	40	19.03.2007	40	Not yet recouped
Total- 2235			9,31		9,31	

**Summary of Appropriation Accounts
2006-2007**

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance sanctioned	Date of sanction	Expenditure from the advance	Date of recoupment of advance in the subsequent year, 2007-2008	
			(in thousands of rupees)				
17.	2403	Animal Husbandry	06	22	28.03.2007	22	Not yet recouped
		Total- 2403		22		22	
18.	2404	Dairy development	06	45	07.07.2006	45	Not yet recouped
		Total- 2404		45		45	
19.	2515	Other Rural Development Programme	40	50	09.08.2006	50	Not yet recouped
		Total- 2515		50		50	
20.	2702	Minor Irrigation	55	17	05.06.2006	17	Not yet recouped
		Total- 2702		17		17	
21.	3056	Inland Water Transport	53	10.61	27.03.2007	10.61	Not yet recouped
		Total- 3056		10.61		10.61	
22.	4059	Capital Outlay on Public Works	25	2,54	18.08.2006	2,54	Not yet recouped
23.	4059	Capital Outlay on Public Works	25	1,52	07.03.2007	1,52	Not yet recouped
		Total- 4059		4,06		4,06	
24.	4210	Capital Outlay on Medical and Public Health	24	10,07	23.10.2006	10,07	Not yet recouped
		Total- 4210		10,07		10,07	
25.	4216	Capital Outlay on Housing	28	3.03	27.03.2007	3,03	Not yet recouped
		Total- 4216		3,03		3,03	
26.	4702	Capital Outlay on Minor Irrigation	55	3,06	31.10.2006	3,06	Not yet recouped
		Total- 4702		3,06		3,06	
27.	4711	Capital Outlay on Flood Control Projects	32	13,61	15.02.2007	13,61	Not yet recouped
28.	4711	Capital Outlay on Flood Control Projects	32	24	16.02.2007	24	Not yet recouped
29.	4711	Capital Outlay on Flood Control Projects	32	1,77,05	05.03.2007	1,77,05	Not yet recouped
30.	4711	Capital Outlay on Flood Control Projects	32	63.36	19.03.2007	63,36	Not yet recouped
31.	4711	Capital Outlay on Flood Control Projects	32	31.89	23.03.2007	31,89	Not yet recouped
32.	4711	Capital Outlay on Flood Control Projects	32	5,29	23.03.2007	5,29	Not yet recouped
33.	4711	Capital Outlay on Flood Control Projects	32	10,67	28.03.2007	10,67	Not yet recouped
		Total- 4711		3,02,11		3,02,11	

**Summary of Appropriation Accounts
2006-2007**

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance sanctioned	Date of sanction	Expenditure from the advance	Date of recoupment of advance in the subsequent year, 2007-2008
			(in thousands of rupees)			
34.	5054 Capital Outlay on Roads and Bridges	25	1,17	16.05.2006	1,17	Not yet recouped
35.	5054 Capital Outlay on Roads and Bridges	25	26	14.05.2006	26	Not yet recouped
36.	5054 Capital Outlay on Roads and Bridges	25	1,93,23	21.06.2006	1,93,23	Not yet recouped
37.	5054 Capital Outlay on Roads and Bridges	25	29,76	22.08.2006	29,76	Not yet recouped
38.	5054 Capital Outlay on Roads and Bridges	25	17,13	01.11.2006	17,13	Not yet recouped
Total- 5054			2,41,55		2,41,55	
39	5075 Capital Outlay in Other Transport services	44	31,68	27.12.2006	31,68	Not yet recouped
Total- 5075			31,68		31,68	
40.	4700 Capital Outlay on Major Irrigation	32	9,88	12.07.2006	9,88	Not yet recouped
41.	4700 Capital Outlay on Major Irrigation	32	11,63	27.09.2006	11,63	Not yet recouped
Total- 4700			21,51		21,51	
Grand Total (Charged)			7,18,71		7,18,71*	

* Amounts of advances drawn from the Contingency Fund upto the year 2006-2007 but remained un-recouped till the close of the year.

Summary of Appropriation Accounts

2006-2007

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.

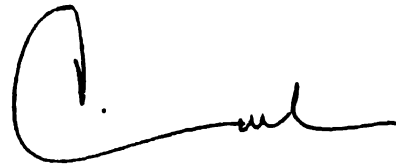
The reconciliation between total expenditure according to Appropriation Accounts for the year 2006-2007 and that shown in the Finance Accounts for the year is shown below -

	Revenue		Capital	
	Voted	Charged	Voted	Charged
	(in thousands of rupees)			
Total expenditure according to the Appropriation Accounts	2,30,81,83,74	1,12,32,15,05	33,84,04,16	39,23,77,68
Deduct - Total of Recoveries	1,52,68,46	3,73	57,97,99	
Net total expenditure as shown in Statement No 10 of the Finance Accounts	2,29,29,15,28	1,12,32,11,32	33,26,06,17	39,23,77,68

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

Certificate of the Comptroller and Auditor General of India

The Appropriation Accounts have been prepared and examined under my direction in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. On the basis of the information and explanations that my officers required and have obtained, I certify that these accounts are correct, subject to the observations in my Report(s) on the accounts of the Government of West Bengal being presented separately for the year ended 31st March, 2007.



(Vijayendra N. Kaul)

New Delhi,
The

2007

Comptroller and Auditor General of India

01 OCT 2007

Grant No. 1 STATE LEGISLATURE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2011 Parliament/State/Union Territory Legislatures			
Voted			
Original : 22,64,86	} 23,19,52	17,50,31	-5,69,21
Supplementary : 54,66			
Amount surrendered during the year (31st March 2007).			5,03,50
Charged :			
Original : 23,07	} 23,07	9,85	-13,22
Supplementary ..			
Amount surrendered during the year (31st March 2007).			13,21

Notes and Comments -

Revenue(Voted)

- (i) The grant exhibits saving to the tune of 25% of budget estimate. Similar savings were exhibited in 2005-2006 (Rs. 5.34 crore, 24%), 2004-2005 (Rs. 5.46 crore, 26%), 2003- 2004 (Rs. 5.64 crore, 27%) and 2002-2003 (Rs. 6.90 crore, 34%) indicating defective budgetary control on the part of the controlling officer.
- (ii) In view of overall saving of Rs. 5,69.21 lakh in the grant, supplementary provision of Rs. 54.66 lakh obtained in March,2007 proved unnecessary.
- (iii) In view of overall saving of Rs. 5,69.21 lakh in the grant, an amount of Rs. 5,03.50 lakh (22% of budget provision) was surrendered by the department during the year.

Grant No. 1 STATE LEGISLATURE

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
Non Plan			
001 Establishment of the Members of Legislative Assembly			
O 13,67.85			
R -4,99.11	8,68.74	8,12.72	-56.02

Reasons for anticipated as well as final saving have not been intimated (June,2007).

Revenue(Charged)

- (i) Almost the entire saving of Rs. 13.22 lakh (57.30% of budget provision) in the appropriation was surrendered by the department.

(IX)
54

80019
WEST BENGAL SECRETARIAT LIBRARY

Grant No. 1 STATE LEGISLATURE

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
Non Plan			
001 Establishment of the Members of Legislative Assembly			
O	20.60		
R	-11.77	8.83	9.06
			+0.23

Reasons for anticipated saving and final excess have not been intimated (June, 2007).

Grant No. 2 GOVERNOR (All Charged)

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

(in thousands of rupees)

REVENUE -

Major Head

2012 Governor

Charged :

Original :	3,03,89	}	3,41,11	3,10,20	-30,91
Supplementary	37,22				

Amount surrendered during the year (31st March 2007).	Nil
--	-----

Notes and Comments -

Revenue(Charged)

- (i) In view of overall saving of Rs. 30.91 lakh in the appropriation, supplementary provision of Rs. 37.22 lakh obtained in March,2007 proved to be excessive.
- (ii) No portion of the substantial saving of Rs. 30.91 lakh (10.17% of original provision)in the appropriation was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

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

Head

(in lakhs of rupees)

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

03 Governor / Administrator of
Union Territories

103 Household Establishment

Non Plan

001 Governor's (Household)
Secretariat

O	1,31.28	}	1,44.72	1,30.38	-14.34
S	13.44				

Augmentation of fund by supplementary provision in March,2007 was stated to be required for meeting additional establishment charges. Reasons for final saving have not been intimated (June,2007).

Grant No. 3 COUNCIL OF MINISTERS (All voted)

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

(in thousands of rupees)

REVENUE -

Major Head

2013 Council of Ministers

Voted

Original :	4,27,39		4,35,90	3,49,25	-86,65
Supplementary :	8,51				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 86.65 lakh in the grant, supplementary provision of Rs. 8.51 lakh proved to be fully unjustified.
- (ii) No portion of the substantial saving of Rs. 86.65 lakh (19.87%of total provision) in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

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

(in lakhs of rupees)

2013 Council of Ministers

00

800 Other Expenditure

Non Plan

001 Other Expenditure

O	1,40.50		1,41.50	70.31	-71.19
S	1.00				

Augmentation of fund by supplementary provision in March,2007 was stated to be required for meeting additional establishment charges. Reasons for final saving have not been intimated (June,2007).

Grant No. 3 COUNCIL OF MINISTERS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2013 Council of Ministers			
00			
104 Entertainment and Hospitality Expenses			
Non Plan			
001 Entertainment of Dignitaries			
O	1,38.00	1,38.00	62.52
			-75.48

Reasons for saving have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2013 Council of Ministers			
00			
108 Tour Expenses			
Non Plan			
001 Tour Expenses			
O	92.55	1,00.00	1,64.05
S	7.45		+64.05

Augmentation of fund by supplementary provision in March,2007 was stated to be required for meeting additional establishment charges. Reasons for eventual final excess have not been intimated (June,2007).

Grant No. 4 AGRICULTURAL MARKETING (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE			
Major Head			
2408	Food Storage and Warehousing		
2435	Other Agricultural Programmes		
Voted			
Original :	10,59,62	}	}
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			
	10,59,62	8,84,76	-1,74,86
			Nil

CAPITAL -

Major Head			
4435	Capital Outlay on other Agricultural Programmes		
Voted			
Original :	7,70,00	}	}
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			
	7,70,00	2,56,40	-5,13,60
			Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the substantial saving of Rs. 1,74.86 lakh (16.50% of total budget estimate) in the grant was surrendered by the department during the year.
- (ii) In the case marked (*) in the grant, substantial saving occurred during the last three years also. Such type of persisting abnormal variations between budget provision and actual expenditure disclose lack of control over financial management on the part of the controlling officer.

Grant No. 4 AGRICULTURAL MARKETING

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2435 Other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing Facilities Non Plan			
001 Marketing Department*			
0	4,67.39	4,67.39	-67.32
102 Grading and Quality Control Facilities Non Plan			
001 Agricultural Marketing and Quality Control			
0	59.82	59.82	-21.59

Reasons for saving in the above cases have not been intimated (June,2007).

Capital(Voted)

(i) No portion of the huge saving of Rs. 5,13.60 lakh (66.70% of the budget estimate) in the grant was surrendered by the department during the year.

Grant No. 4 AGRICULTURAL MARKETING

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing Facilities			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing Development Work			
O	6,00.00	6,00.00	34.29
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-5,65.71
SP006 Annual Macro Management Mode Work Plan on Agriculture Marketing Development Work			
O	30.00	30.00	3.81
			-26.19

Reasons for huge savings in both the cases have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work			
O	47.01
			+47.01

Grant No. 4 AGRICULTURAL MARKETING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work			
0	..	29.79	+29.79

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (June,2007).

Grant No. 5 AGRICULTURE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
(in thousands of rupees)				
REVENUE -				
Major Head				
2049	Interest Payments			
2235	Social Security and Welfare			
2236	Nutrition			
2401	Crop Husbandry			
2402	Soil and Water Conservation			
2415	Agricultural Research and Education			
2551	Hill Areas			
2575	Other Special Areas Programmes			
3451	Secretariat-Economic Services			
Voted				
Original :	2,97,92,23	} 3,26,65,56	2,83,33,05	-43,32,51
Supplementary :	28,73,33			
Amount surrendered during the year (31st March 2007).					29,03,53
Charged :				
Original :	2,71,51	} 2,71,51	3,17,73	+46,22
Supplementary	..			
Amount surrendered during the year (31st March 2007).					Nil
CAPITAL -				
Major Head				
4401	Capital Outlay on Crop Husbandry			
6004	Loans and Advances from the Central Government			
Voted				
Original :	12,30,00	} 14,50,00	8,36,20	-6,13,80
Supplementary :	2,20,00			
Amount surrendered during the year (31st March 2007).					4,81,31
Charged :				
Original :	1,20,13	} 1,20,13	1,33,78	+13,65
Supplementary	..			
Amount surrendered during the year (31st March 2007).					Nil
Notes and Comments -				
Revenue(Voted)				
(1)	In view of overall saving of Rs. 43,32.51 lakh (13.26% of budget provision) in the grant, supplementary provision of Rs. 28,73.33 lakh obtained in March,2007 proved to be fully unjustified.			

Grant No. 5 AGRICULTURE

- (ii) Out of total saving of Rs. 43,32.51 lakh, a sum of Rs. 29,03.53 lakh was surrendered by the department during the year.
- (iii) In two sub-heads marked (*) in the grant, substantial saving occurred during the last three years. Such types of persisting abnormal variations between budget provision and actual expenditure disclose lack of control over financial management and also point towards adoption of budget formulation on a realistic basis in future.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2401 Crop Husbandry			
00			
104 Agricultural Farms			
Non Plan			
001 Experimental Farms*			
O	33,22.70		
R	-1,11.09		
	} 32,11.61	31,09.85	-1,01.76
107 Plant Protection			
Non Plan			
001 Plant Protection including Control of Wild Animals as well as Quality Control of Pesticides			
O	3,82.74		
R	-11.70		
	} 3,71.04	3,01.05	-69.99
108 Commercial Crops			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS011 Integrated Scheme for Oilseeds, Pulses, Oil Palm and Maize			
O	3,00.00		
R	-97.25		
	} 2,02.75	1,75.03	-27.72

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Annual Macro Management Mode Work Plan on Agricultural Development Works [AG]			
O 19,80.00 } 11,57.75		10,28.06	-1,29.69
R -8,22.25 }			
CS006 Integrated Scheme for Oilseeds, Pulses, Oil Palm and Maize			
O 3,00.00 } 1,68.99		1,55.58	-13.41
R -1,31.01 }			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Annual Macro Management Mode Work Plan on Agriculture Development Works			
O 2,70.00 } 1,44.33		1,23.28	-21.05
R -1,25.67 }			
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Annual Macro Management Mode Work Plan on Agricultural Development Works			
O 9,00.00 } 8,68.32		7,54.42	-1,13.90
R -31.68 }			

Grant No. 5 AGRICULTURE

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
CS008 Integrated Scheme for Oilseeds, Pulses, Oil Palm and Maize				
	O 2,40.00 } R -1,22.51 }	1,17.49	1,07.72	-9.77
800 Other Expenditure				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS001 Annual Macro Management Mode Work Plan on Agricultural Development Work *				
	O 11,70.00 } R -3,01.68 }	8,68.32	7,78.69	-89.63
2415 Agricultural Research and Education				
01 Crop Husbandry				
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP002 Uttar Banga Krishi Viswa Vidyalaya				
	O 2,00.00 } R -1,23.18 }	76.82	49.23	-27.59

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2007).

Grant No. 5 AGRICULTURE

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2401 Crop Husbandry					
00					
001 Direction and Administration					
Non Plan					
001 Direction					
	O	11,56.31	} 11,96.79	9,75.81	-2,20.98
	R	40.48			
002 Superintendence					
	O	12,03.35	} 12,13.06	10,78.88	-1,34.18
	R	9.71			

Reasons for enhancement of fund by re-appropriation as well as final saving in the above cases have not been intimated (June,2007).

2401 Crop Husbandry
00
109 Extension and Farmer's Training
Plan CENTRALLY SPONSORED (NEW SCHEMES)
CS005 Support to State Extension
Programme for Extension
Reforms

	O	1,80.00	}
	R	-1,80.00			

Reasons for withdrawal of entire fund through re-appropriation have not been intimated (June,2007).

Revenue(Charged)

- (i) Expenditure exceeded the provision by Rs.46.22 lakh ; the excess requires regularization.

Grant No. 5 AGRICULTURE

(ii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally Sponsored Plan Schemes (Charged)			
Non Plan			
046 Macro Management of Agriculture - Supplementation/Complementation of States Efforts through Works Plans			
0	1,85.31	1,85.31	2,30.31 +45.00

Reasons for excess have not been intimated (June,2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 6,13.80 lakh (50%) in the original grant, creation of fund by supplementary provision of Rs. 2,20.00 lakh obtained in March,2007 proved to be fully unnecessary and unjustified.
- (ii) Out of overall saving of Rs. 6,13.80 lakh in the grant, a sum of Rs. 4,81.31 lakh was surrendered by the department during the year.

Grant No. 5 AGRICULTURE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
4401 Capital Outlay on Crop Husbandry			
00			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Modernisation and Development of Agricultural Seed Farm			
O 1,50.00	} 1,19.25	65.33	-53.92
S 20.00			
R -50.75			

Enhancement of fund by supplementary provision in March,2007 was stated to be required for implementation of RIDF Scheme. Reasons for anticipated as well as final saving have not been intimated (June,2007).

4401 Capital Outlay on Crop Husbandry			
00			
104 Agricultural Farms Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Modernisation and Development of Agriculture Seed Farms			
O 1,80.00	} 81.83	64.22	-17.61
R -98.17			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Construction of Office Buildings in the District			
O 4,00.00	} 50.31	26.69	-23.62
R -3,49.69			

Reasons for anticipated as well as final saving have not been intimated (June,2007).

Grant No. 5 AGRICULTURE

Capital(Charged)

(i) Expenditure exceeded the provision by Rs. 13.65 lakh; the excess requires regularisation.

(ii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
04 Loans for Centrally Sponsored Plan Schemes			
800 Other Loans			
Non Plan			
063 Macro Management of Agriculture- Supplementation/Complementation of States Efforts through Work Plans			
0 .	46.98	46.98	59.48 +12.50

Reasons for excess have not been intimated (June,2007).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
(in thousands of rupees)				
REVENUE -				
Major Head				
2049 Interest Payments				
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 :	2,85,34,06	} 2,85,34,06	2,30,33,90	-55,00,16
Supplementary :	..			
Amount surrendered during the year (31st March 2007).					Nil
Charged :				
Original :	20,00	} 20,00	3	-19,97
Supplementary	..			
Amount surrendered during the year (31st March 2007).					Nil
CAPITAL -				
Major Head				
4403 Capital Outlay on Animal Husbandry				
4404 Capital Outlay on Dairy Development				
6003 Internal Debt of the State Government				
Voted				
Original :	7,79,76	} 7,79,76	2,57,37	-5,22,39
Supplementary :	..			
Amount surrendered during the year (31st March 2007).					Nil
Charged :				
Original :	10,00	} 10,00	32,67,28	+32,57,28
Supplementary	..			
Amount surrendered during the year (31st March 2007).					Nil
Notes and Comments -				
Revenue(Voted)				
(i)	No portion of the substantial saving of Rs. 55,00.16 lakh (19.28% of budget estimate) in the grant was surrendered by the department during the year.			

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(ii) The sub-heads marked (*) in the grant showed substantial saving during the previous three years. Such types of persisting as well as abnormal variations between budget provision and actual expenditure disclose lack of control over financial management and also require adoption of budget formulation on realistic basis.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
2403 Animal Husbandry 00			
101 Veterinary Services and Animal Health Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS013 Assistance to State for Control of Animal Disease (ASCAD) (AD)			
0	6,00.00	6,00.00	.. -6,00.00
102 Cattle and Buffalo Development Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Extension of Frozen Semen Technology			
0	90.00	90.00	.. -90.00
2404 Dairy Development 00			
195 Krishnanagar Milk Supply Scheme Non Plan			
002 Procurement			
0	1,14.28	1,14.28	.. -1,14.28

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
001 Direction and Administration			
Non Plan			
006 Common Services at Haringhata- Kalyani Complex under the Directorate of Animal Husbandry			
0	4,58.59	4,58.59	3,19.32 -1,39.27
101 Veterinary Services and Animal Health			
Non Plan			
002 Veterinary Hospitals			
0	9,93.48	9,93.48	9,05.75 -87.73
006 Aid Centres and Clinics			
0	7,59.45	7,59.45	6,79.03 -80.42
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS012 Establishment of Regional Disease Diagnostic Laboratory			
0	1,20.00	1,20.00	34.04 -85.96
102 Cattle and Buffalo Development			
Non Plan			
001 Cattle Development Scheme*			
0	12,56.37	12,56.37	10,89.90 -1,66.47
002 State Livestock Farm*			
0	10,63.12	10,63.12	8,16.04 -2,47.08

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
107 Fodder and Feed Development				
Non Plan				
003 Fodder Farms - Haringhata- Kalyani Complex				
O	6,54.90	6,54.90	5,21.77	-1,33.13
2404 Dairy Development				
00				
192 Greater Calcutta Milk Supply Scheme				
Non Plan				
001 Administration				
O	11,51.35	11,51.35	8,78.29	-2,73.06
002 Procurement*				
O	50,15.20	50,15.20	30,40.59	-19,74.61
003 Processing				
O	19,42.91	19,42.91	15,97.32	-3,45.59
004 Distribution				
O	18,72.13	18,72.13	15,29.08	-3,43.05
193 Durgapur Milk Supply Scheme				
Non Plan				
002 Procurement				
O	2,46.29	2,46.29	71.04	-1,75.25
194 Burdwan Milk Supply Scheme				
Non Plan				
002 Procurement				
O	2,44.09	2,44.09	34.45	-2,09.64

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2415 Agricultural Research and Education			
03 Animal Husbandry			
004 Research			
Non Plan			
002 Central Livestock Research-Cum-Breeding Station			
0	3,36.80	3,36.80	2,28.08 -1,08.72
003 Improvement of Milk Production by Cross Breeding Dairy Cattle at Haringhata (ICAR Project)			
0	2,60.65	2,60.65	1,57.97 -1,02.68

Reasons for saving in the above cases have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
104 Sheep and Wool Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Conservation of Threatened Breeds of Sheep, Goat, Pig, Equine, Yak and Camels etc.			
		..	95.65 +95.65

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2403 Animal Husbandry			
00			
103 Poultry Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Family Based Programme with Subsidy			
0	20.00	20.00	5,06.06 +4,86.06
· 800 Other Expenditure			
Non Plan			
015 Grants to West Bengal University of Animal and Fishery Science			
0	8,98.10	8,98.10	9,91.92 +93.82
2515 Other Rural Development Programmes			
00			
102 Community Development			
Non Plan			
012 Block Establishment for A. R. D. Department (AD)			
0	14,45.20	14,45.20	15,30.45 +85.25

Reasons for excess in the above cases have not been intimated (June,2007).

Revenue(Charged)

- (1) Almost the entire budget provision (Rs. 20.00 lakh)remained unutilised but no portion of total saving of Rs. 19.97 lakh was surrendered by the department during the year.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
031 Loans from NCDC			
	0	20.00	20.00
			..
			-20.00

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Capital(Voted)

(i) No portion of the total saving of Rs. 5,22.39 lakh in the grant was surrendered by the department during the year.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4404 Capital Outlay on Dairy Development			
00			
102 Cattle - Cum - Dairy Development Projects			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Implementation of the Integrated Dairy Development Project			
0	1,62.76	1,62.76	.. -1,62.76
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure facilities for Dairy Development Programme under R. I. D. F. (RIDF) (AD)			
0	1,50.00	1,50.00	.. -1,50.00

Reasons for non-utilisation of entire fund in both the cases have not been intimated (June,2007).

Capital(Charged)

(i) Expenditure exceeded the appropriation by Rs. 32,57.28 lakh; the excess requires regularisation.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(ii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co- operative Development Corporation			
Non Plan			
001 Loans from National Co- operative Development Corporation [AD]			
0	10.00	10.00	32,67.28
			+32,57.28

Reason for excess have not been intimated (June,2007).

Grant No. 7 BACKWARD CLASSES WELFARE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049	Interest Payments		
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
2251	Secretariat-Social Services		
Voted			
Original :	3,43,03,62	3,61,37,48	3,03,04,75
Supplementary :	18,33,86		
Amount surrendered during the year (31st March 2007).				-58,32,73
Charged :			
Original :	50,45	50,45	45
Supplementary	..		
Amount surrendered during the year (31st March 2007).				-50,00
CAPITAL -			
Major Head			
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
Voted			
Original :	11,96,00	18,68,32	13,31,82
Supplementary :	6,72,32		
Amount surrendered during the year (31st March 2007).				-5,36,50
Charged :			
Original :	63,93	63,93	3,93
Supplementary	..		
Amount surrendered during the year (31st March 2007).				-60,00

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 58,32.73 lakh (16.14% of the total budget) in the grant, supplementary provision of Rs. 18,33.86 lakh proved unnecessary.
- (ii) No portion of the total saving of Rs. 58,32.73 lakh was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
03 Welfare of Backward Classes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Pre Matric Scholarships for OBC Students (SC)			

O	2,00.00	2,00.00	6.92	-1,93.08
---	---------	---------	------	----------

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP002 Construction of Central Hostels
For OBCs (SC)

R	3,00.00	3,30.00	0.71	-2,99.29
---	---------	---------	------	----------

Reasons for creation of fund by re-appropriation as well as final saving have not been intimated (June,2007).

80 General

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP004 Education - Maintenance of
Govt. Managed Hostels -
Special Component Plan for
S.C.

O	33.00	1,33.00	8.39	-1,24.61
S	1,00.00			

Augmentation of fund by supplementary provision was stated to be required for maintenance of Government managed hostels and also for grants under Article 275(1) of the Constitution of India and Tribal Sub-plan. Reasons for saving revealing supplementary provision to be unnecessary have not been intimated (June,2007).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP050 Provision Against SCA for Tribal Sub-Plan			

O	19,82.00	}	29,82.00	28,46.50	-1,35.50
S	10,00.00				

Augmentation of fund by supplementary provision was stated to be required for payment of scholarship and stipends to students belonging to S.C. categories. Reasons for final saving have not been intimated (June,2007).

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
01 Welfare of Scheduled Castes				
277 Education				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP002 Hostel Charges				

O	3,60.00	}	60.00	31.87	-28.13
R	-3,00.00				

SP009 Construction of Central Hostel Buildings for Boys				
--	--	--	--	--

O	1,37.50	}	69.19	52.58	-16.61
R	-68.31				

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP051 Old Age Pension to Pensioners belonging to Scheduled Tribes of this State			
O 62,08.76	}	47,59.58	35,88.70
R -14,49.18				-11,70.88
Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2007).			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Construction of Hostel Buildings for Girl Students (State's Share)			
O 1,37.50	}	78.73	..
R -58.77				-78.73
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Education - Construction of Hostels for Girls (State's Share)			
O 1,92.50		1,92.50	..
			-1,92.50

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP015 Education - Construction of Govt. Hostel for Boys (State's Share)			
O	1,59.50	} 1,08.10	.. -1,08.10
R	-51.40		
Reasons for reduction of fund by way of re-appropriation / surrender and non- utilisation of the rest of the fund have not been intimated (June,2007).			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Non Plan			
001 Book Grants and Examination Fees			
O	15,79.70	15,79.70	10,50.34 -5,29.36
003 Hostel Charges			
O	14,00.95	14,00.95	12,33.37 -1,67.58
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Book Grants and Examination Fees			
O	3,23.00	3,23.00	1,35.97 -1,87.03

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
793 Special Central Assistance for Scheduled Castes Component Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Programme for the Development of Scheduled Castes			
O	50,37.20	50,37.20	38,26.16
02 Welfare of Scheduled Tribes			-12,11.04
277 Education			
Non Plan			
001 Book Grants and Examination Fees			
O	2,96.00	2,96.00	1,33.68
005 Payment of Maintenance Charges to the Student belonging to Families having Income not exceeding Rs. 3600/- per annum Maintenance of Hostel and School Buildings			-1,62.32
O	7,00.00	7,00.00	5,96.36
796 Tribal Areas Sub-Plan			-1,03.64
Non Plan			
013 Grants to WBTDC for Minor Forest Produce Operation (SC)			
O	2,00.00	2,00.00	40.00
Plan CENTRAL SECTOR (NEW SCHEMES)			-1,60.00
CN001 Development of Primitive Tribal Groups			
O	3,00.00	3,00.00	89.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			+2,11.00
SP004 Education - Book Grants and Examination Fees			
O	1,60.00	1,60.00	68.84
			-91.16

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP006 Education - Payment of Maintenance Charges to the Students Belonging to Families Having Income not exceeding Rs. 3600/- per annum			
0	1,70.00	1,70.00	63.65
03 Welfare of Backward Classes			-1,06.35
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Post Matric Scholarship to OBC Students (SC)			
0	2,50.00	2,50.00	0.41
			-2,49.59

Reasons for saving in the above cases have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Lump Provision for Grants to Zilla Parishad/Urban Local Bodies			
R	8,46.72	8,46.72	1,30.55
			-7,16.17

Creation of fund by way of re-appropriation was made by the department. Reasons for creation of fund as well as final saving have not been intimated (June,2007).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
03 Welfare of Backward Classes			
277 Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Pre-Matric Scholarship to OBC Students (SC)			
	..	2,09.43	+2,09.43

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
02 Welfare of Scheduled Tribes				
277 Education				
Non Plan				
003 Hostel Charges				
	O 1,01.00	} 4,21.02	7,99.20	+3,78.18
	S 3,20.02			
796 Tribal Areas Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP049 Provision against Grants-in- aid Received under Article 275(1) of the Constitution				
	O 15,32.00	} 19,45.84	21,51.00	+2,05.16
	S 4,13.84			

Augmentation of fund by supplementary provision was stated to be required for maintenance of Government managed hostels. Reasons for final excess have not been intimated (June,2007).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Infrastructure Development Programme			
O 1,10.00	} 3,15.86	2,98.77	-17.09
R 2,05.86			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP023 Modernisation of existing Training Centres			
O 44.00	} 36.62	2,26.00	+1,89.38
R -7.38			
SP043 Infrastructure Development Programme			
O 66.00	} 6,41.07	3,49.74	-2,91.33
R 5,75.07			

Reasons for anticipated excess / saving and final saving / excess have not been intimated (June,2007).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Scholarships to Students (Stipend and Scholarship)			
0	30,00.00	30,00.00	30,93.56
80 General			+93.56
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Additional Financial Assistance to Post-Matric Hostellers			
0	1,69.40	1,69.40	3,98.11
SP017 Special Assistance to Pre- Matric SC, ST students of B.P.L. Families for purchase of books			+2,28.71
0	6,00.00	6,00.00	11,64.50
			+5,64.50

Reasons for excess in the above cases have not been intimated (June,2007).

Revenue(Charged)

- (i) There was an overall saving of Rs. 50.00 lakh constituting 99.11% of budget estimated but no amount was surrendered by the department during the year. This necessitates adoption of realistic approach towards budget formulation on the part of the controlling authority.

Grant No. 7 BACKWARD CLASSES WELFARE

(ii) Saving occurred mainly under ;

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
028 Loans from NCDC [SC]			
	0	50.00	50.00
			..
			-50.00

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 5,36.50 lakh in the grant, supplementary provision of Rs. 6,72.32 lakh obtained in March,2007 proved excessive.
- (ii) No portion of the overall saving of Rs. 5,36.50 lakh (26.72% of budget provision)in the grant was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) Saving occurred mainly under :

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

Creation of fund by supplementary provision was stated to be required for infrastructure facilities programme for Backward Classes under RIDF and also for construction of Hostels for OBC Boys and Girls. Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Capital(Charged)

- (i) No portion of the huge saving of Rs. 60.00 lakh (93.85% of total budget provisions in the grant was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

(ii) Saving occurred mainly under :

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

Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No. 8 CO-OPERATION

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2216 Housing			
2250 Other Social Services			
2401 Crop Husbandry			
2404 Dairy Development			
2425 Co-operation			
2515 Other Rural Development Programmes			
3451 Secretariat-Economic Services			
Voted			
Original :	73,99,38	}	
Supplementary :	..		
Amount surrendered during the year (31st March 2007).	73,99,38	73,08,16	-91,22
Charged :			
Original :	7,01,28	}	
Supplementary :	..		
Amount surrendered during the year (31st March 2007).	7,01,28	5,22,94	-1,78,34
CAPITAL -			
Major Head			
4216 Capital Outlay on Housing			
4250 Capital Outlay on other Social Services			
4425 Capital Outlay on Co-operation			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
6250 Loans for Other Social Services			
6425 Loans for Co-operation			
Voted			
Original :	6,50,79	}	
Supplementary :	..		
Amount surrendered during the year (31st March 2007).	6,50,79	11,96,87	+5,46,08
Charged :			
Original :	14,24,15	}	
Supplementary :	..		
Amount surrendered during the year (31st March 2007).	14,24,15	2,21	-14,21,94

Grant No. 8 CO-OPERATION

Notes and Comments -

Revenue(Voted)

(i) No portion of the substantial saving of Rs. 91.22 lakh was surrendered by the department during the year.

(ii) Though overall saving was within the limit of 5% of the total provision in the grant, substantial saving / excess occurred in the following cases :-

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2425 Co-operation			
00			
107 Assistance to Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Integrated Co-op. Devt. Projects			
0	5,00.00	5,00.00	22.83
			-4,77.17

Reasons for final saving have not been intimated (June,2007).

2425 Co-operation				
00				
107 Assistance to Credit Co-operatives				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP031 Assistance for off-setting Imbalances in Co-operative Sector				
0	17,00.00	17,00.00	..	-17,00.00
108 Assistance to other Co-operatives				
Non Plan				
007 Grants to Co-operatives Societies for Enhancement of Emoluments of their Employees				
0	3,95.47	3,95.47	..	-3,95.47

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Assistance for off-setting Imbalances in Coop. Sector			
0	3,00.00	3,00.00	.. -3,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2425 Co-operation			
00			
107 Assistance to Credit Co- operatives			
Non Plan			
004 Subsidies for Interest Liabilities in respect of Share Croppers, Small Farmers and Self-employed Persons			
0	1,41.93	1,41.93	4,15.77 +2,73.84

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
108 Assistance to other Co-operatives			
Non Plan			
009 Procurement, Processing and Supply of Parboiled Levy Rice of common variety by BENFED			
0	5,08.40	5,08.40	30,12.89
2515 Other Rural Development Programmes			+25,04.49
00			
102 Community Development			
Non Plan			
014 Block Establishments for Co-operation Department (CO)			
0	2,71.66	2,71.66	3,94.06
			+1,22.40

Reasons for final excess in the above cases have not been intimated (June, 2007).

Revenue (Charged)

- (i) No portion of the overall saving of Rs. 1,78.34 lakh in the appropriation was surrendered by the department during the year.

Grant No. 8 CO-OPERATION

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
029 Loans from NCDC [CO]			
	6,00.00	5,98.76	4,25.54
	-1.24		-1,73.22

Reasons for anticipated as well as final saving have not been intimated (June,2007).

Capital(Voted)

- (i) Expenditure exceeded the grant by Rs. 5,46.08 lakh; the excess requires regularisation.

Grant No. 8 CO-OPERATION

(ii) **Excess occurred mainly under :**

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4425 Capital Outlay on Co-operation			
00			
107 Investments in Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Purchase of Debentures of Co-operative Agricultural and Rural Development Banks			
0	50.00	50.00	8,38.66 +7,88.66

Reasons for excess have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4425 Capital Outlay on Co-operation			
00			
107 Investments in Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Investment in Shares of Co-operative Organisation			
0	1,20.00	1,20.00	34.52 -85.48

Reasons for final saving have not been intimated (June,2007).

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6425 Loans for Co-operation			
00			
108 Loans to Other Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Other Co-operatives -- Loans for Establishment of Cold Storages			
0	1,00.90	1,00.90	.. -1,00.90

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Capital(Charged)

- (i) No portion of overall saving of Rs. 14,21.94 lakh in the appropriation was surrendered by the department during the year.
- (ii) Persistent savings disclosed during 2005-2006 Rs. 12,99.52 lakh, (82% of the total budget provision) and Rs. 14,21.94 lakh (99.84% of budget estimate) during current year indicate defective budgetary control on the part of the financial executive.

Grant No. 8 CO-OPERATION

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
105 Loans from the National Bank for Agricultural and Rural Development			
Non Plan			
002 Loans from the National Agricultural Credit Fund of the Reserve Bank of India [CO]			
0	2,71.00	2,71.00	.. -2,71.00
108 Loans from National Co- operative Development Corporation			
Non Plan			
003 Loans from National Co- operative Development Corporation [CO] *			
0	11,50.00	11,50.00	.. -11,50.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (June,2007).

Grant No. 9 COMMERCE AND INDUSTRIES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
(in thousands of rupees)				
REVENUE -				
Major Head				
2049	Interest Payments			
2058	Stationery and Printing			
2551	Hill Areas			
2852	Industries			
2853	Non-ferrous Mining and Metallurgical Industries			
3451	Secretariat-Economic Services			
3475	Other General Economic Services			
Voted				
Original :	1,99,83,38	} 2,85,68,08	2,90,46,47	+4,78,39
Supplementary :	85,84,70			
Amount surrendered during the year (31st March 2007).					2,01
Charged :				
Original :	4,00,00	} 4,00,00	2,69,76	-1,30,24
Supplementary	..			
Amount surrendered during the year (31st March 2007).					Nil
CAPITAL -				
Major Head				
4407	Capital Outlay on Plantations			
4551	Capital Outlay on Hill Areas			
4856	Capital Outlay on Petro-Chemical Industries			
4857	Capital Outlay on Chemicals and Pharmaceutical Industries			
4860	Capital Outlay on Consumer Industries			
4885	Capital Outlay on Industries and Minerals			
5054	Capital Outlay on Roads and Bridges			
6003	Internal Debt of the State Government			
6407	Loans for Plantations			
6551	Loans for Hill Areas			
6857	Loans for Chemical and Pharmaceutical Industries			
6860	Loans for Consumer Industries			
6885	Other Loans to Industries and Minerals			
7465	Loans for General Financial and Trading Institutions			

Grant No. 9 COMMERCE AND INDUSTRIES

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Voted				
Original :	41,26,76	54,24,96	42,59,70	-11,65,26
Supplementary :	12,98,20			
Amount surrendered during the year (31st March 2007).				Nil
Charged :				
Original :	5,63,00	5,63,00	1,96,60	-3,66,40
Supplementary	..			
Amount surrendered during the year (31st March 2007).				Nil

Notes and Comments -

Revenue (Voted)

- (i) The expenditure exceeded the grant by Rs. 4,78.39 lakh, which requires regularisation.
- (ii) Though there was an overall excess of Rs. 4,78.39 lakh in the grant, an amount of Rs.2.01 lakh was surrendered by the department during the year. This requires prudence in budgetary control on the part of the controlling authority.

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 New Incentive Scheme for encouraging the setting up of New Industrial Units			
0	40,00.00	40,00.00	55,35.00
			+15,35.00

Reasons for excess have not been intimated (June,2007).

Grant No.9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP022 Incentive to Industrial Units in lieu of Power Tariff concession			
O	22,85.00		
S	60,53.32		
	} 83,38.32	1,44,85.00	+61,46.68

Enhancement of fund by supplementary provision in March, 2007 was stated to be required for additional establishment charges and for construction of office building at South Bengal Unit of Geological Prospecting Branch at Bankura. Reasons for excess have not been intimated (June, 2007).

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

2852 Industries

80 General

102 Industrial Productivity

Plan State Plan (Annual Plan and Tenth Plan)

SP005 Setting up of a SEZ and
Minor Port at Kulpi,
South 24-Parganas

O	16,50.00		
R	- 11.88		
	} 16,38.12	..	-16,38.12

Reasons for reduction of fund through re-appropriation and non-utilisation of residual fund saving have not been intimated (June, 2007).

789 Special Component Plan for SC

Plan State Plan (Annual Plan and Tenth Plan)

SP001 New Incentive Scheme for
encouraging the setting up
of new Industrial Units

O	21,00.00	21,00.00	..	-21,00.00
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Grant No.9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan State Plan (Annual Plan and Tenth Plan)			
SP001 New Incentive Scheme for encouraging the setting up of new Industrial Units			
O	5,00.00	5,00.00	..
			-5,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).

2853 Non-Ferrous Mining and Metallurgical Industries				
02 Regulation and Development of Mines				
102 Mineral Exploration				
Plan State Plan (Annual Plan and Tenth Plan)				
SP008 Construction of Office Buildings at South Bengal Unit of the Geological Prospecting Branch at Bankura				
O	10.00	25,22.12	0.07	-25,22.05
S	25,12.12			

Augmentation of fund by supplementary provision in March, 2007 was stated to be required for additional establishment charges and for construction of office building at South Bengal Unit of Geological Prospecting Branch at Bankura. Reasons for saving have not been intimated (June, 2007).

Grant No. 9 COMMERCE AND INDUSTRIES

Revenue(Charged)

(i) No portion of the total saving of Rs. 1,30.24 lakh (constituting 32.56% of budget estimate) in the appropriation was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
038 Loans from WBIDFC Taken by C & I Department for Installation of CETP at Kolkata Leather Complex			
0	4,00.00	4,00.00	2,69.76 -1,30.24

Reasons for saving have not been intimated (June,2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 11,65.26 lakh in the grant, supplementary provision of Rs. 12,98.20 lakh proved excessive.
- (ii) No portion of total saving of Rs. 11,65.26 lakh (21.48% of budget estimate) was surrendered by the department during the year.

Grant No.9 COMMERCE AND INDUSTRIES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4885 Capital outlay on Industries and Minerals			
01 Investments in Industrial Financial Institutions			
190 Investment in Public Sector and Other Undertakings			
Plan State Plan (Annual Plan and Tenth Plan)			
SP002 W.B. Industrial Development Corporation Ltd.			
O	..		
S	12,98.20	12,98.20	28.60
			-12,69.60

Creation of fund by supplementary provision in March, 2007 was stated to be required for investments in Industrial Financial Institutions by BIDC Ltd. Reasons for saving have not been intimated (June, 2007).

6860 Loans for Consumer Industries

04 Sugar

190 Loans to Public Sector and Other Undertakings

Non Plan

001 Loans to West Bengal Sugar Industries Development Corporation Ltd.

O	2,25.00	2,25.00	19.28	-2,05.72
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Reasons for saving have not been intimated (June, 2007).

60 Others

317 Jute

Non-Plan

001 Loans to New Central Jute Mill for Modernisation

O	1,00.00	1,00.00	..	-1,00.00
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002 Loans to Jute Mills for Payment of Arrear Sales Tax and raw jute dues under Jute Modernisation Fund Scheme

O	2,00.00	2,00.00	..	-2,00.00
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Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6885 Other Loans to Industries and Minerals			
60 Others			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans to West Bengal Industrial Development Corpn. Ltd. for installation of CETP Kolkata Leather Complex			
0	8,87.76	8,87.76	7,20.09 -1,67.67
7465 Loans for General Financial and Trading Institutions			
00			
102 Trading Institutes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to W. B. Mineral Development and Trading Corporation			
0	3,52.00	3,52.00	1,54.99 -1,97.01

Reasons for saving in the above cases have not been intimated (June,2007).

Grant No. 9 COMMERCE AND INDUSTRIES

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
		(in lakhs of rupees)		
5054 Capital Outlay on Roads and Bridges				
03 State Highways				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP002 Roads Scheme outside the Falta Export Processing Zone Area (C & I Deptt.)				
0	0.88	0.88	1,74.90	
			+1,74.02	
7465 Loans for General Financial and Trading Institutions				
00				
102 Trading Institutes				
Non Plan				
001 Loans to West Bengal Mineral Development and Trading Corporation				
0	30.00	30.00	2,53.10	
			+2,23.10	
			Reasons for excess in the above cases have not been intimated (June,2007).	
6885 Other Loans to Industries and Minerals				
01 Loans to Industrial Financial Institutions				
190 Loans to Public Sector and Other Undertakings				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP003 Loans to West Bengal Industrial Development Corporation Ltd. to discharge their Loan liabilities to WBIDFC				
		..	7.74.27	
			+7.74.27	

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

Capital(Charged)

- (i) No portion of the total saving of Rs. 3,66.40 lakh (comprising 65.08% of budget estimate) in the appropriation was surrendered by the department during the year.

Grant No. 9 COMMERCE AND INDUSTRIES

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
019 Loans from W.B. Infrastructure Dev. Fin. Corpn. Ltd. Taken by C & I for Installation of CETP at Kolkata Leather Complex			
0	5,63.00	5,63.00	1,96.60 -3,66 40

Reasons for saving have not been intimated (June,2007).

Grant No.10 CONSUMER AFFAIRS (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2052	Secretariat-General Services		
3456	Civil Supplies		
3475	Other General Economic Services		
Voted			
Original :	24,12,74	} 24,12,74	19,27,80
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			-4,84,94
			Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the total saving of Rs. 4,84.94 lakh constituting 20% of budget provision in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
3456 Civil Supplies			
00			
001 Direction and Administration			
Non Plan			
004 Directorate Of Consumers Affairs			
0	11,50.68	9,05.60	-2,45.08

Grant No. 10 CONSUMER AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Setting up a National Institute for Consumer Education and Consumer Centres in different Districts			
0	2,00.00	2,00.00	1,17.31 -82.69

Reasons for final saving in the above cases have not been intimated (June,2007).

3456 Civil Supplies			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Setting up of three Regional Laboratories for Testing of Quality of goods			
0	50.00	50.00	.. -50.00

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Grant No.10 CONSUMER AFFAIRS

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
3475 Other General Economic Services			
00			
106 Regulation of Weights and Measures			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Strengthening of W&M Infrastructure			
	..	42.00	+42.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049	Interest Payments		
2401	Crop Husbandry		
2551	Hill Areas		
2851	Village and Small Industries		
3451	Secretariat-Economic Services		
Voted			
Original :	1,20,19,47	} 1,28,25,50	1,19,82,66
Supplementary :	8,06,03		
Amount surrendered during the year (31st March 2007).			9,32,47
Charged :			
Original :	1,86,79	} 1,86,79	6,79
Supplementary	..		
Amount surrendered during the year (31st March 2007).			94,44
CAPITAL -			
Major Head			
4851	Capital Outlay on Village and Small Industries		
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
6851	Loans for Village and Small Industries		
6860	Loans for Consumer Industries		
Voted			
Original :	28,36,51	} 36,08,96	38,10,59
Supplementary :	7,72,45		
Amount surrendered during the year (31st March 2007).			2,12,79
Charged :			
Original :	2,93,96	} 2,93,96	13,96
Supplementary	..		
Amount surrendered during the year (31st March 2007).			29,72

Grant No.11 COTTAGE AND SMALL SCALE INDUSTRIES

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 8,42.84 lakh in the grant, supplementary provision of Rs. 8,06.03 lakh obtained in March,2007 proved to be unnecessary.
- (ii) Though there was an overall saving of Rs. 8,42.84 lakh in the grant, an amount of Rs. 9,32.47 lakh was surrendered by the department during the year. Surrender of Rs. 9,32.47 lakh in excess of gross saving of Rs. 8,42.84 lakh indicates lack of control over financial management on the part of the controlling authority.
- (iii) In the case marked (*) in the grant, substantial amount of saving occurred during successive last three years. Such type of persisting variations between budget provision and expenditure disclose lack of control over financial management and also point towards adoption of budget on realistic basis.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
2851 Village and Small Industries			
00			
102 Small Scale Industries			
Non Plan			
008 Scheme for S.S.I.*			
O	13,77.87	} 11,55.75	10,91.06
R	-2,22.12		
			-64.69

Reasons for anticipated as well as final saving have not been intimated (June,2007).

2851 Village and Small Industries			
00			
110 Composite Village and Small Industries and Co-operatives			
Non Plan			
007 Expenditure for payment of Outstanding dues of Tantuja, Tantusree, Manjusha to the Primary Weavers' Co-operative Societies			

O	2,00.00	} ..	..
R	-2,00.00		
			..

Reasons for withdrawal of entire fund have not been intimated (June,2007). Such type of allotment of provision and withdrawal thereafter shows a casual approach in financial management on the part of the controlling authority.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2851 Village and Small Industries			
00			
110 Composite Village and Small Industries and Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP039 Grants for DDHPY Scheme to PWCS/SHGS/NGOs			
0	1,12.80	1,12.80	20.95 -91.85
SP040 Market Incentive Scheme under DDHPY for PWCS/SHGS/NGOs Association and SLOS			
0	5,64.00	5,64.00	1,70.74 -3,93.26

Reasons for saving in the above cases have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2851 Village and Small Industries			
00			
102 Small Scale Industries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Scheme for Development of S.S.I.			
0	1,22.85		
S	6,96.00		
	8,18.85	11,09.55	+2,90.70

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
105	Khadi and Village Industries				
	Non Plan				
002	Assistance to Khadi Board				
	O	5,94.34	} 4,86.02	6,98.04	+2,12.02
	R	-1,08.32			

Reasons for anticipated saving as well as final excess have not been intimated (June,2007).

2851	Village and Small Industries				
	00				
	105	Khadi and Village Industries			
	Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006	Marketing Assistance Programme for K & VI				
	O	1,75.00	} 2,85.03	4,00.00	+1,14.97
	S	1,10.03			

Augmentation of fund by supplementary provision in March,2007 was stated to be required for development of infrastructure in different Industrial Estates and for marketing assistance of Khadi & Village Industries. Reasons for excess in the above cases have not been intimated (June,2007).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2851 Village and Small Industries			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP022 New Incentive Scheme for encouraging the setting up of new industrial units			
0	8,50.00	8,50.00	10,01.32 +1,51.32

Reasons for excess have not been intimated (June,2007).

Revenue(Charged)

- (i) Out of total saving of Rs. 1,80.00 lakh in the appropriation, an amount of Rs. 94.44 lakh was surrendered by the department during the year.
- (ii) Disclosure of huge saving constituting 96.36% of budget provision indicates lack of transparent views on the part of the controlling authority towards budgetary system.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
025 Loans from NCDC			
	O 1,80.00	85.56	.. -85.56
	R -94.44		

Reasons for anticipated saving as well as non-utilisation of the rest of the provision have not been intimated (June,2007).

Capital(Voted)

- (i) The expenditure exceeds the provision by Rs. 2,01.63 lakh; the excess requires regularisation.
- (ii) In view of excess of Rs. 2,01.63 lakh in the grant, supplementary provision of Rs. 7,72.45 lakh obtained in March,2007 proved inadequate.
- (iii) Though the grant disclosed an excess of Rs. 2,01.63 lakh, an amount of Rs. 2,12.79 lakh was surrendered by the department during the year exhibiting lack of control over the budgetary system by the department.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4851 Capital Outlay on Village and Small Industries			
00			
109 Composite Village and Small Industries Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Share Capital in the West Bengal State Handloom Weavers Co-operative Society Ltd.			
	50.00	2,69.30	3,50.00
	2,19.30		+80.70
<p>Augmentation of fund by supplementary provision in March,2007 was stated to be required for meeting larger investment in equity participation to the (i) TANTUSREE (ii) MANJUSHA & (iii) TANTUJA. Reasons for excess have not been intimated (June,2007).</p>			
6851 Loans for Village and Small Industries			
00			
195 Loans to Composite Village and Small Industries			
Non Plan			
010 Loans to Handloom Industries (W. B. State Handloom weavers Co-op. Society Ltd.)			
		7,75.29	+7,75.29
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP032 Loans to W.B. State Handloom Weavers Co-op Society Ltd. (TANTUJA) for implementation of workshed-cum-Housing Scheme for flood affected Handloom Weavers in 2001		1,81.72	+1,81.72

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2007).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6860 Loans for Consumer Industries			
01 Textiles			
101 Loans to Co-operative Spinning Mills			
Non Plan			
001 Loans to West Bengal Co-operative Spinning Mills Ltd.			
R	3,74.47	3,74.47	3,74.47 ..

Reasons for creation of fund by re-appropriation have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6860 Loans for Consumer Industries			
01 Textiles			
101 Loans to Co-operative Spinning Mills			
Non Plan			
002 Loans to West Bengal Cooperative Spinning Mills for payment of Bank Dues			
O	1,50.00	} 3,20.81	.. -3,20.81
S	2,20.81		
R	-50.00		

Enhancement of fund by supplementary provision in March,2007 was stated to be required for disbursement of Non-Plan loan to the West Bengal Co-operative Spinning Mills Limited for working capital. Reasons for reduction of fund by way of surrender and re-appropriation and non-utilisation of resultant fund have not been intimated (June,2007).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6851 Loans for Village and Small Industries			
00			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to West Bengal Ceramic Development Corporation Ltd.			
O 2,00.00	} 10.00	2.20	-7.80
R -1,90.00			

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

6860 Loans for Consumer Industries			
01 Textiles			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
019 Kalyani Spinning Mill			
O 12,00.00	} 10,65.53	10,55.12	-10.41
R -1,34.47			

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4851 Capital Outlay on Village and Small Industries			
00			
109 Composite Village and Small Industries Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP030 Purchase of loom/construction of shed/installation of looms as well as accessories modernisation etc.			
O	1,00.00	..	..
R	-1,00.00	..	..

Reasons for withdrawal of entire fund have not been intimated (June,2007).

Capital(Charged)

- (i) There was an overall saving of Rs. 2,80.00 lakh constituting 95.25% in the appropriation but only Rs. 29.72 lakh (10.61% of total saving) was surrendered by the department during the year. This indicates lack of control over budgetary system on the part of the part of the financial executive.

Grant No.11 COTTAGE AND SMALL SCALE INDUSTRIES

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co- operative Development Corporation			
Non Plan			
011 Loans from National Co- operative Development Corporation			
O	2,80.00	2,50.30	..
R	-29.70		-2,50.30

Reasons for anticipated saving as well as non-utilisation of the entire provision have not been intimated (June,2007).

Grant No.12 DEVELOPMENT AND PLANNING

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049	Interest Payments		
2401	Crop Husbandry		
2402	Soil and Water Conservation		
2505	Rural Employment		
2575	Other Special Areas Programmes		
3451	Secretariat-Economic Services		
3452	Tourism		
3454	Census Surveys and Statistics		
Voted			
Original :	2,73,70,36	3,38,55,80	2,85,95,53
Supplementary :	64,85,44		
Amount surrendered during the year (31st March 2007).				-52,60,27
			60,23,96
Charged :			
Original :	2,95	2,95	2,94
Supplementary	..		
Amount surrendered during the year (31st March 2007).			
			1
CAPITAL -			
Major Head			
6004	Loans and Advances from the Central Government		
Charged :			
Original :	2,60	2,60	2,60
Supplementary	..		
Amount surrendered during the year (31st March 2007).			
			Nil
Notes and Comments -			
Revenue(Voted)			
(i)	In view of overall saving of Rs. 52,60.27 lakh (15.53% of the total budget provision) in the grant, supplementary provision of Rs. 64,85.44 lakh obtained in March,2007 proved excessive.		

Grant No.12 DEVELOPMENT AND PLANNING

(ii) The department surrendered Rs. 60,23.96 lakh, which is more than the gross saving of Rs. 52,60.27 lakh during the year indicating lack of control over financial management on the part of the controlling authority.

(iii) In the case of the sub-head marked (*) in the grant, substantial saving occurred also during the last three years. Such type of persisting abnormal variations between budget provision and actual expenditure disclose lack of control over financial management and also point towards adoption of budget formulation on a realistic basis.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Bidhayak Elaka Unnayan Prakalpa			
O 54,75.00	} 87,60.00	85,04.00	-2,56.00
S 32,85.00			

Augmentation of fund by supplementary provision was stated to be required for Bidhayak Elaka Unnayan Prakalpa. Reasons for eventual saving have not been intimated (June,2007).

2505 Rural Employment

60 Other Programmes

789 Special Component Plan for SC

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP001 District Plan Scheme

O 3,20.00	} 42.25	1,59.79	+1,17.54
R -2,77.75			

796 Tribal Areas Sub-Plan

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP001 District Plan Scheme (DP)

O 1,02.00	} ..	14.36	+14.36
R -1,02.00			

Reasons for reduction / withdrawal of fund through re-appropriation and surrender vis-a-vis incidence of expenditure thereafter resulting in final excess have not been intimated (June,2007). This discloses lack of control over financial management by the department concerned.

Grant No.12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
60 Other Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Rastriya Sam Vikas Yojana			
O 47,50.00 }	19,00.00	18,00.00	-1,00.00
R -28,50.00 }			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Rastriya Sam Vikas Yojana*			
O 64,50.00 }	33,00.00	28,50.00	-4,50.00
R -31,50.00 }			
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP026 ACA for Uttarbanga Unnayan			
O 10,00.00 }	3,00.00	3,00.00	..
R -7,00.00 }			
SP027 ACA for Paschimanchal Unnayan			
O 10,00.00 }	2,00.00	2,00.00	..
R -8,00.00 }			

Reasons for anticipated saving / final saving in the above cases have not been intimated (June,2007).

Grant No.12 DEVELOPMENT AND PLANNING

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
		(in lakhs of rupees)		
2505 Rural Employment				
60 Other Programmes				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 District Plan Scheme				
O	10,35.00	} 12,87.24	25,28.93	+12,41.69
S	2,49.00			
R	3.24			
2575 Other Special Areas Programmes				
02 Backward Areas				
101 Area Development				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP020 Uttarbanqa Unnayan Parshad				
O	4,50.00	} 12,54.00	12,54.00	..
S	1,04.00			
R	7,00.00			
SP021 Paschimanchal Unnayan Parshad				
O	1,00.00	} 2,00.00	4,50.00	+2,50.00
R	1,00.00			

Augmentation of fund by supplementary provision are required for establishment charges under District Plan Schemes. Reasons for anticipated and final excess have not been intimated (June,2007).

Grant No. 12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Provision Against One-time ACA in 2004-05 for Uttaranchal Unnayan Parshad			
R	4,00.00	4,00.00	..

Reasons for creation of fund by way of re-appropriation by the department have not been intimated (June,2007).

2575 Other Special Areas Programmes			
02 Backward Areas			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Provision Against One-time A.C.A. in 2004-05 for Paschimanchal Unnayan Parshad			
		..	4,00.00
			+4,00.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

Grant No.12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Bidhayak Elaka Unnayan Prakalpa			
O	14,75.00		
S	8,85.00		
		23,60.00	26,00.00
			+2,40.00

Augmentation of fund by supplementary provision in March,2007 was stated to be required for Bidhayak Elaka Unnayan Prakalpa. Reasons for anticipated as well final excess have not been intimated (June,2007).

2575 Other Special Areas Programmes				
02 Backward Areas				
796 Tribal Areas Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP003 Development of Paschimanchal Unnayan Parshad				
O	2,00.00			
R	2,00.00			
		4,00.00	3,00.00	-1,00.00

Reasons for anticipated excess and final saving have not been intimated (June,2007).

Grant No. 12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
60 Other Programmes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Rastriya Sam Vikas Yojana			
0	8,00.00	8,00.00	9,00.00 +1,00.00

Reasons for excess have not been intimated (June,2007).

Revenue (Charged)

(i) Total saving of Rs. 0.01 lakh was surrendered by the department during the year.

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2202	General Education		
2203	Technical Education		
2204	Sports and Youth Services		
2205	Art and Culture		
2251	Secretariat-Social Services		
3454	Census Surveys and Statistics		
Voted			
Original :	8,70,60,41	8,96,31,57	7,96,72,06
Supplementary :	25,71,16		
Amount surrendered during the year (31st March 2007).			-99,59,51
			68,89,86

CAPITAL -

Major Head			
4202	Capital Outlay on Education, Sports, Art and Culture		
6202	Loans for Education, Sports, Art and Culture		
Voted			
Original :	5,00	5,00	8,94
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			+3,94
			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 99,59.51 lakh in the grant, supplementary provision Rs. 25,71.16 lakh obtained in March,2007 proved to be unjustified.
- (ii) Though the ultimate saving in the voted grant worked out to Rs. 99,59.51 lakh, an amount of Rs. 68,89.86 lakh only was surrendered by the department during the year.
- (iii) In the case of the sub-head marked (*) in the grant, substantial saving occurred during successive last three years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also points towards realistic approach while providing budget provision under that scheme in future.

Grant No.13 EDUCATION (HIGHER)

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2202 General Education				
03 University and Higher Education				
104 Assistance to Non-Government Colleges and Institutes				
Non Plan				
007 Salary Deficit Schemes for Non-Government Colleges				
	14,36.76	18,00.00	12,14.57	-5,85.43
	3,63.24			

Augmentation of fund by supplementary provision in March,2007 was stated to be required for meeting additional establishment charges. Reasons for eventual saving have not been intimated (June,2007).

2202 General Education				
03 University and Higher Education				
104 Assistance to Non-Government Colleges and Institutes				
Non Plan				
001 Assistance to Non-Govt. Colleges and Institutes				
	3,71,84.09	3,28,51.39	3,19,72.50	-8,78.89
	18,42.67			
	-61,75.37			

Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for payment of application fees under sub-section (2) of section 18B and other fees and compensations under 2nd provision to section 18F of the NCTE Act. 1983 as amended by the NCTE (Amendment and Validation) Ordinance 2006 in respect of non-Govt. Colleges. Reasons for anticipated as well as final saving have not been intimated (June,2007)

Grant No.13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2202 General Education				
03 University and Higher Education				
103 Government Colleges and Institutes				
Non Plan				
009 Government Colleges and Institutes*				
O	48,53.64	} 50,44.40	47,90.57	-2,53.83
S	2,77.49			
R	-86.73			

Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for undertaking face lifting civil and electrical works in several Government college buildings in connection with NAAC accreditation. Reasons for reduction of fund through surrender and for final saving have not been intimated (June,2007).

2202 General Education				
03 University and Higher Education				
102 Assistance to Universities				
Non Plan				
002 Jadavpur University				
O	66,97.12	} 67,89.51	51,87.51	-16,02.00
R	92.39			
003 Kalyani University				
O	26,58.49	} 26,01.83	25,36.96	-64.87
R	-56.66			

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
104 Assistance to Non-Government Colleges and Institutes Non Plan			
004 Professional Colleges			
O 2,21.44 } 1,02.67		1,25.49	+22.82
R -1,18.77 }			
80 General			
800 Other Expenditure Non Plan			
024 Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Students' Welfare			
O 13,08.97 } 12,31.30		9,30.39	-3,00.91
R -77.67 }			
2203 Technical Education			
00			
112 Engineering/Technical Colleges and Institutes Non Plan			
006 College of Leather Technology, Calcutta			
O 1,52.11 } 1,37.77		40.75	-97.02
R -14.34 }			

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

ACC. No - 80019
WEST BENGAL SECRETARIAT LIBRARY

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education			
00			
102 Assistance to Universities for Technical Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Setting up of Technical University			
0	5,58.00	5,58.00	3,54.30 -2,03.70

Reasons for saving have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Non Plan			
007 Vidyasagar University			
O	5,19.66	5,56.57	6,10.08 +53.51
R	36.91		

Augmentation of fund through re-appropriation and final excess have not been intimated (June, 2007).

Grant No.13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Non Plan			
001 Calcutta University			

O	94,39.83	}	93,47.43	1,09,49.98	+16,02.55
R	-92.40				

Reasons for reduction of fund through surrender / re-appropriation and final excess have not been intimated (June,2007).

2203- Technical Education
00
001 Direction of Technical Education

O.	1,10.97	}	73.78	1,85.72	+1,11.94
R	-37.19				

Reasons for reduction of fund through surrender and final excess have not been intimated (June,2007).

Capital (Voted)

- (i) Expenditure exceeded budget provision by Rs. 3.94 lakh; the excess requires regularisation.

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

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

(in thousands of rupees)

REVENUE -

Major Head

2202	General Education
2205	Art and Culture
2235	Social Security and Welfare
2251	Secretariat-Social Services
2515	Other Rural Development Programmes
2551	Hill Areas
3454	Census Surveys and Statistics

Voted

Original :	88,50,49	}	88,50,49	83,88,91	-4,61,58
Supplementary :	..				
Amount surrendered during the year (31st March 2007).					Nil

CAPITAL -

Major Head

4202	Capital Outlay on Education, Sports, Art and Culture
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Voted

Original :	..	}	35,00	30,72	-4,28
Supplementary :	35,00				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the overall saving of Rs. 4,61.58 lakh in the grant was surrendered by the department during the year.

Grant No. 14 EDUCATION (MASS)

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education .			
04 Adult Education			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Literacy Programme			
0	4,75.20	4,75.20	2,06.23 -2,68.97
80 General			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development and Expansion of Library Services			
0	1,04.72	1,04.72	20.99 -83.73

Reasons for saving in the above cases have not been intimated (June,2007).

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
80 General			
001 Direction and Administration			
Non Plan			
006 Directorate of Library Services			
0	39,45.09	39,45.09	42,47.98 +3,02.89

Reasons for excess have not been intimated (June,2007).

Capital (Voted)

- (i) In view of overall saving of Rs. 4.28 lakh in the grant, the fund obtained by supplementary provision, proved to be excessive.
- (ii) No portion of the significant saving of Rs. 4.28 lakh was surrendered by the department during the year..

Grant No.15 EDUCATION (SCHOOL) (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2202	General Education		
2204	Sports and Youth Services		
2251	Secretariat-Social Services		
2551	Hill Areas		
Voted			
Original :	55,97,89,32	} 55,97,89,32	52,17,79,48
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-3,80,09,84
			Nil

CAPITAL -

Major Head			
4202	Capital Outlay on Education, Sports, Art and Culture		
Voted			
Original :	5,00,00	} 6,00,00	1,89,30
Supplementary :	1,00,00		
Amount surrendered during the year (31st March 2007).				-4,10,70
			Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the total saving of Rs. 3,80,09.84 lakh in the grant was surrendered by the department during the year.

Grant No. 15 EDUCATION (SCHOOL)

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
053 Maintenance of Buildings			
Non Plan			
001 Maintenance and Repairs of Primary School Buildings			
0	1,36.75	1,36.75	.. -1,36.75
789 Special Component Plan for SC			
Non Plan			
004 Free and Compulsory Primary Education (Universal)			
0	1,48.74	1,48.74	.. -1,48.74
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 District Primary Education Project for the Development of Primary Education			
0	3,60.00	3,60.00	.. -3,60.00
796 Tribal Areas Sub-Plan			
Non Plan			
001 Free and Compulsory Primary Education (Universal) Primary Schools-Teaching and Non- Teaching Staff Cost			
0	1,29.20	1,29.20	.. -1,29.20
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 District Primary Education Programme for Development of Primary Education (ES)			
0	90.00	90.00	.. -90.00

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Non Plan			
010 Free and Compulsory Primary Education (Universal) (i) Establishment of Primary School Teacher and Non Teachers Cost			
O	1,76.62	1,76.62	.. -1,76.62
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Area Intensive Programme for Educationally Backward Minorities [ES]			
O	1,00.00	1,00.00	.. -1,00.00
02 Secondary Education			
101 Inspection			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of Administrative and Supervisory Staff			
O	1,20.00	1,20.00	.. -1,20.00
105 Teachers' Training			
Non Plan			
003 Improvement of Teachers' Training Facilities			
O	5,65.12	5,65.12	3,39.31 -2,25.81
110 Assistance to Non-Government Secondary Schools			
Non Plan			
008 Assistance to Non-Government Madrasah			
O	9,63.71	9,63.71	.. -9,63.71
009 Expansion of Teaching and Educational Facilities for Children of Age group 14-16			
O	89.77	89.77	.. -89.77

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
011 Strengthening of Science Laboratories in Secondary Schools			
0	1,47.14	1,47.14	.. -1,47.14
012 Development of Non-Govt. Schools 'as per Recommendation of the 12th Finance Commission			
0	66,99.00	66,99.00	30,69.80 -36,29.20
796 Tribal Areas Sub-Plan			
Non Plan			
001 Expansion of teaching and Education Facilities for Children of age group 11 - 14 Teaching and Non-Teaching Staff Cost			
0	84.21	84.21	.. -84.21
004 Expansion of teaching and educational facilities for Children of age group 14-16			
0	81.03	81.03	.. -81.03
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Computer Literacy in Schools			
0	1,00.00	1,00.00	.. -1,00.00

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
05 Language Development			
102 Promotion of Modern Indian Languages and Literature			
Non Plan			
001 Nikhil Bharat Bangla Bhasa Prasar Samity			
0	5,50.00	5,50.00	.. -5,50.00
 Reasons for non-utilisation of entire fund / savings in the above cases have not been intimated (June, 2007).			
2202 General Education			
01 Elementary Education			
101 Government Primary Schools			
Non Plan			
001 Government Primary Schools-			
0	4,45.13	4,45.13	1,83.50 -2,61.63
102 Assistance to Non-Government Primary Schools			
Non Plan			
001 Schools for Boys and Girls			
0	17,21,26.91	17,21,26.91	15,70,72.15 -1,50,54.76
002 Schools for Boys and Girls (Anglo-Indian)			
0	1,07.51	1,07.51	14.38 -93.13
104 Inspection			
Non Plan			
001 Primary Schools			
0	26,81.90	26,81.90	25,32.00 -1,49.90

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
107 Teachers' Training			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Strengthening of Teachers' Training Institute			
O	6,40.00	6,40.00	2,15.72
			-4,24.28
108 Text Books			
Non Plan			
001 Provision of Free Books etc. for Children of Primary Schools			
O	32,01.04	32,01.04	8,58.04
			-23,43.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Printing of Nationalised Text Book for children at Primary Stage			
O	20,00.00	20,00.00	15,07.34
			-4,92.66
109 Scholarships and Incentives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 School Dress for Girls Students in Primary School (PMGY)			
O	16,90.00	16,90.00	54.00
			-16,36.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Printing of Nationalised Text Book at Primary Stage			
O	12,12.00	12,12.00	7,00.00
			-5,12.00
SP025 School Dress for Girls Students			
O	8,48.00	8,48.00	17.02
			-8,30.98

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Non Plan			
003 District Primary Schools Council/Board			
O	29,53.37	29,53.37	9,32.27
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-20,21.10
SP020 District Primary Education Project for the Development of Primary Education			
O	10,50.00	10,50.00	80.91
SP025 Mid day Meal for Children (ES)			-9,69.09
O	2,26,00.00	2,26,00.00	1,87,90.76
SP032 Evaluation of Primary School Students			-38,09.24
O	6,50.00	6,50.00	4,87.50
02 Secondary Education			-1,62.50
001 Direction and Administration			
Non Plan			
005 Payment of service charges to banks			
O	30,66.00	30,66.00	25,28.83
109 Government Secondary Schools Non Plan			
004 Government Secondary Schools			
O	31,14.00	31,14.00	29,20.37
110 Assistance to Non-Government Secondary Schools			-1,93.63
Non Plan			
001 Secondary Schools for Boys and Girls			
O	25,44,43.96	25,44,43.96	24,59,48.29
			-84,95.67

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
004 Teaching and Educational Facilities for Children of Age group 11-14			
O	1,02,17.40	1,02,17.40	60,60.77 -41,56.63
006 Assistance to Non-Government Higher Secondary Institutions			
O	91,26.32	91,26.32	51,23.30 -40,03.02
800 Other Expenditure			
Non Plan			
013 The West Bengal Board of Secondary Education			
O	13,54.66	13,54.66	7,03.24 -6,51.42
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Education for disabled Children			
O	6,40.00	6,40.00	4,50.60 -1,89.40
Reasons for final excess in the above cases have not been intimated (June, 2007).			
2202 General Education			
01 Elementary Education			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 School Dress for Girls Students in Primary Schools			
O	1,62.00	1,62.00	2.84 -1,59.16
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Implementation of Expanded Operation Black Board [ES]			
O	1,00.00	1,00.00	4.67 -95.33

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Assistance for Computer Education in Non-Govt. Secondary Schools			
0	4,20.00	4,20.00	4.67 -4,15.33
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Provision for Computer Education in Non-Govt. Secondary Schools			
0	1,44.00	1,44.00	1.60 -1,42.40
800 Other Expenditure			
Non Plan			
001 Maintenance and Repairs of Non-Government Secondary Schools			
0	1,73.56	1,73.56	4.76 -1,68.80

Only a meagre amount was utilised against budget provision. Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 15 EDUCATION (SCHOOL)

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
02 Secondary Education			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Expansion of teaching and educational facilities for children of age group 11-14 (i) Teaching and Non-Teaching Staff Cost			
0	3.00	3.00	1,35.25
800 Other Expenditure			
Non Plan			
003 Selection for Central Scholarships in Residential Secondary Schools			
0	0.21	0.21	2,96.11
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Development of W.B. Board of Secondary Education			
0	20.00	20.00	11,22.35

A huge amount of expenditure was incurred against nominal budget provision in the three cases. Reasons for final excess in the above cases have not been intimated (June, 2007).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
110 Examinations			
Non Plan			
001 Examination Expenses			
O	19.71	19.71	2,71.53
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Mid-day Meal for children			
O	90,00.00	90,00.00	93,95.76
SP021 Provision for Sarbasiksha Abhijan (State Share)			
O	47,00.00	47,00.00	59,99.18
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Mid-day meal for children			
O	15,00.00	15,00.00	16,90.64
SP021 Provision for Sarbasiksha Abhijan (State Share)			
O	8,00.00	8,00.00	13,64.06
SP024 Printing of Nationalised Text Book at Primary Stage			
O	5,88.00	5,88.00	10,04.18
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Management, Monitoring and Evaluation component under Mid dav Meal Scheme			
O	3,00.00	3,00.00	67,37.05

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
CS005 Cooking Cost of Mid-Day Meal Scheme			
O	1,97,00.00	1,97,00.00	1,97,93.56
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			+93.56
SP028 Provision for Sarbo Siksha Abhijan (State Share)			
O	95,00.00	95,00.00	1,37,81.05
02 Secondary Education			+42,81.05
001 Direction and Administration			
Non Plan			
003 Directorate of School Education			
O	2,97.52	2,97.52	3,97.50
101 Inspection			+99.98
Non Plan			
001 Men's Branch			
O	17,41.65	17,41.65	30,26.48
800 Other Expenditure			+12,84.83
Non Plan			
012 The West Bengal Council of Higher Secondary Education			
O	1,64.75	1,64.75	2,46.00
			+81.25

Reasons for final excess in the above cases have not been intimated (June, 2007).

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
053 Maintenance of Buildings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Improvement of Buildings of Existing Primary Schools			
	..	1,77.88	+1,77.88
800 Other Expenditure			
Non Plan			
001 State Institute of Education for Improvement of Elementary Education			
	..	2,37.76	+2,37.76
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP026 Health Scheme for the Students of Primary Schools (ES)			
	..	1,23.26	+1,23.26
02 Secondary Education			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP042 Expenditure against ACA for construction of a school Building at Chandrakona			
	..	1,56.00	+1,56.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 4,10.70 lakh in the grant, supplementary provision of Rs. 1,00.00 lakh obtained in March, 2007 proved to be injudicious.
- (ii) No portion of the huge saving of Rs. 4,10.70 lakh in the grant, which is 68.45% of the total budget provision was surrendered by the department. Saving of same nature noticed during 2005-2006(Rs. 2,50.47 lakh, 50.09%of budget estimate); 2004-2005 (Rs. 3,00.00 lakh, 60% of budget estimate); 2003-2004 (Rs. 10,44.04 lakh, 97.21% of budget grant) and 2002-2003 (entire budget provision of Rs. 31,05.00 lakh) proves lack of realistic budget control by the department.

Grant No.15 EDUCATION (SCHOOL)

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure facilities for Elementary/Secondary Education Programme under RIDF (RIDF) (ES)			
O 30.00	} 1,30.00	..	-1,30.00
S 1,00.00			

Augmentation of fund by supplementary provision in March, 2007 was stated to be required for meeting increased cost for implementation of the programme under RIDF. As there was a saving of Rs. 130.00 lakh in the grant, supplementary provision of Rs. 100.00 lakh proved to be highly unjustified. Reasons for non-utilisation of the entire fund was not intimated by the department (June, 2007).

4202 Capital Outlay on Education, Sports, Art and Culture				
01 General Education				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP005 Infrastructure facilities for Elementary/Secondary Education Programme under RIDF				
O 3,50.00	} 3,50.00	35.18	-3,14.82	

Reasons for saving have not been intimated (June, 2007).

Grant No.16 ENVIRONMENT (All voted)

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

REVENUE -

Major Head

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

Voted

Original :	9,23,82	} 9,47,57	8,70,35	-77,22
Supplementary :	23,75			
Amount surrendered during the year (31st March 2007).					85,06

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 77.22 lakh in the grant, supplementary provision of Rs. 23.75 lakh obtained in March,2007 proved to be unjustified.
- (ii) Though saving was Rs. 77.22 lakh in the grant, an amount of Rs. 85.06 lakh was surrendered by the department during the year. Thus surrender in excess of saving discloses deficiency in taking realistic views in budget estimate on the part of the controlling authority.
- (iii) Saving occurred mainly under :

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

2215 Water Supply and Sanitation
 02 Sewerage and Sanitation
 106 Prevention of Air and Water Pollution
 Non Plan
 003 Funds for purchase of Equipments necessary for checking the emission as well as various other Environment improvement measures.

O	1,56.69	} 1,10.26	1,10.26	..
R	-46.44			

Reasons for reduction of budget provision by way of surrender have not been furnished by the department concerned.

Grant No.17 EXCISE (All voted)

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

REVENUE -

Major Head

2039 State Excise
2052 Secretariat-General Services

Voted

Original :	44,17,02	}	45,41,32	42,69,72	-2,71,60
Supplementary :	1,24,30				
Amount surrendered during the year (31st March 2007).						13,18

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 2,71.60 lakh in the grant, supplementary provision of Rs. 1,24.30 lakh obtained in March,2007 proved to be unjustified.
- (ii) Out of total saving of Rs. 2,71.60 lakh in the grant, an amount of Rs. 13.18 lakh (4.85% only of total saving) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)		
	(in lakhs of rupees)				
2039 State Excise					
00					
001 Direction and Administration					
Non Plan					
001 Superintendence					
O	25,22.51	}	15,84.01	21,61.02	+5,77.01
R	-9,38.50				

Reasons for anticipated saving and final excess have not been intimated (June,2007).

Grant No.17 EXCISE

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2039 State Excise				
00				
001 Direction and Administration				
Non Plan				
002 District Charges				
O	18,06.39	} 28,62.05	20,37.57	-8,24.48
S	1,17.16			
R	9,38.50			

Augmentation of fund by supplementary provision in March,2007 was stated to be required for clearing the pending bills, spreading over three years upto 2003-04, hiring of vehicles of the Excise Directorate. Reasons for further enhancement of fund through re-appropriation and final saving have not been intimated (June,2007).

Grant No. 18 FINANCE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
(in thousands of rupees)				
REVENUE -				
Major Head				
2014	Administration of Justice			
2020	Collection of Taxes on Income and Expenditure			
2029	Land Revenue			
2030	Stamps and Registration			
2035	Collection of Other Taxes on Property and Capital Transactions			
2040	Sales Tax			
2045	Other Taxes and Duties on Commodities and Services			
2047	Other Fiscal Services			
2048	Appropriation for Reduction or Avoidance of Debt			
2049	Interest Payments			
2051	Public Service Commission			
2052	Secretariat-General Services			
2054	Treasury and Accounts Administration			
2058	Stationery and Printing			
2070	Other Administrative Services			
2071	Pensions and Other Retirement Benefits			
2075	Miscellaneous General Services			
2230	Labour and Employment			
2235	Social Security and Welfare			
2250	Other Social Services			
3475	Other General Economic Services			
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted				
Original :	39,84,01,14	} 39,84,01,14	38,63,19,74	-1,20,81,40
Supplementary :	..			
Amount surrendered during the year (31st March 2007).					59,63
Charged :				
Original :	1,11,49,82,16	} 1,11,49,82,16	1,10,49,23,27	-1,00,58,89
Supplementary :	..			
Amount surrendered during the year (31st March 2007).					40,47

Grant No.18 FINANCE

	Total grant or appropriation	Actual expenditure	Excess + Saving -
CAPITAL -			
Major Head			
4885	Capital Outlay on Industries and Minerals		
5465	Investments in General Financial and Trading Institutions		
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
7610	Loans to Government Servants, etc.		
Voted			
Original :	13,09,00		
Supplementary :	31,91,00		
	} 45,00,00	40,07,70	-4,92,30
Amount surrendered during the year (31st March 2007).			51
Original :			
Charged :	46,30,73,85		
Supplementary :	3,54,51,17		
	} 49,85,25,02	38,57,12,44	-11,28,12,58
Amount surrendered during the year (31st March 2007).			Nil
Notes and Comments -			
Revenue (Voted)			
(i)	Out of overall saving of Rs. 1,20,81.40 lakh in the grant, only a meagre amount of Rs. 59.63 lakh constitutes less than one per cent was surrendered by the department during the year. This exhibits casual approach of the controlling authority towards budgetary system.		
(ii)	Saving occurred mainly under :		
	Head	Total grant	Actual expenditure
			Excess (+) Saving (-)
			(in lakhs of rupees)
2054	Treasury and Accounts Administration		
	00		
098	Local Fund Audit Non Plan		
004	Leave and Pension Contributions		
	0	93.03	93.03
			-93.03
Reasons for non-utilisation of entire fund have not been intimated (June,2007).			

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2030 Stamps and Registration			
02 Stamps-Non-Judicial			
001 Direction and Administration			
Non Plan			
001 District Establishment			
0	1,73.49	1,73.49	67.97
03 Registration			
001 Direction and Administration			
Non Plan			
002 District Charges			
0	34,62.68	34,62.68	30,77.85
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerisation of the process of registration			
0	3,25.00	3,25.00	1,73.96
2040 Sales Tax			
00			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerisation for Sales Tax Complex at Belegghata, Calcutta			
0	4,00.00	4,00.00	1,25.93
101 Collection Charges			
Non Plan			
001 General Establishment			
0	69,91.66	69,91.66	67,44.31

Grant No.18 FINANCE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
007 Finance Department			
0	24,49.72	24,49.72	23,16.88 -1,32.84
2054 Treasury and Accounts Administration			
00			
097 Treasury Establishment			
Non Plan			
001 Other Treasuries			
0	44,04.15	44,04.15	40,88.96 -3,15.19
2071 Pensions and Other Retirement Benefits			
01 Civil			
101 Superannuation and Retirement Allowances			
Non Plan			
005 Other Pensions			
0	15,20,43.36	15,20,43.36	10,90,15.37 -4,30,27.99

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
102 Commuted value of Pensions			
Non Plan			
001 Fund required for payment of Commuted value of Pensions			
0	2,61,94.98	2,61,94.98	2,33,00.66
			-28,94.32
104 Gratuities			
Non Plan			
003 Retiring Gratuity			
0	2,89,75.81	2,89,75.81	2,77,30.51
			-12,45.30
110 Pensions of Employees of Local Bodies			
Non Plan			
001 Provision for payment of pension to employees of Local Bodies			
0	22,20.17	22,20.17	20,92.52
			-1,27.65
2075 Miscellaneous General Services			
00			
103 State Lotteries			
Non Plan			
001 State Lotteries			
0	25,98.00	25,98.00	22,94.74
			-3,03.26

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
045 Payment of Monthly Allowance to the Recipients (Freedom Fighters) of Swatantrata Sainik Samman Pension			
0	28,50.00	28,50.00	3,80.46 -24,69.54
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants towards Marketing Facilities Marketing Promotion			
0	35,00.00	35,00.00	24,55.00 -10,45.00

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 18 FINANCE

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2030 Stamps and Registration			
01 Stamps-Judicial			
102 Expenses on Sale of Stamps			
Non Plan			
001 Expenses on Sale of Stamps			
0	89.80	89.80	2,40.13
02 Stamps-Non-Judicial			+1,50.33
102 Expenses on Sale of Stamps			
Non Plan			
002 Expenses on Sale of Stamps			
0	1.50	1.50	3,90.08
03 Registration			+3,88.58
001 Direction and Administration			
Non Plan			
001 Superintendence			
0	1,22.20	1,22.20	2,71.36
03 Registration			+1,49.16
2054 Treasury and Accounts Administration			
00			
096 Pay and Accounts Offices			
Non Plan			
001 Calcutta Pay and Accounts Office			
0	5,23.24	5,23.24	7,35.00
03 Registration			+2,11.76
502 Expenditure Awaiting Transfer			
Non Plan			
001 Banking Cash Transaction Tax			
0	0.10	0.10	2,08.78
03 Registration			+2,08.68

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2071 Pensions and Other Retirement Benefits			
01 Civil			
104 Gratuities			
Non Plan			
004 Death Gratuity			
O	37,41.16	37,41.16	44,64.22
105 Family Pension			+7,23.06
Non Plan			
001 Requirement of Fund for payment of Family Pension			
O	2,11,51.12	2,11,51.12	3,15,61.37
108 Contributions to Provident Funds			+1,04,10.25
Non Plan			
001 Requirement for contribution to Provident Fund			
O	5.00	5.00	2,77.25
109 Pensions to Employees of State Aided Educational Institutions			+2,72.25
Non Plan			
001 Pension to Employees of Primary, Secondary School, Other Edu. Inst./Orga. Colleges Pen. Comut.value of Pen. to Empl. of State-Aided Edu. Inst., Ad-hoc Relief			
O	10,45,41.00	10,45,41.00	12,95,68.14
110 Pensions of Employees of Local Bodies			+2,50,27.14
Non Plan			
002 Payment of Pension to the Employees of Panchayat Bodies			
O	53,61.00	53,61.00	64,16.23
			+10,55.23

Grant No.18 FINANCE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
115 Leave Encashment Benefits			
Non Plan			
001 Fund Required for Payment on Leave Encashment Benefits [Fa]			
0	1,70,34.51	1,70,34.51	1,91,02.65
200 Other Pensions			+20,68.14
Non Plan			
002 Pension to Special Assistants and Confidential Assistant to Ministers			
0	20.00	20.00	7,18.57
800 Other Expenditure			.+6,98.57
Non Plan			
002 Re-imburement of Medical Expenses to Pensioners			
0	1.72	1.72	92.79
			+91.07

Reasons for excess in the above cases have not been intimated (June,2007).

2054 Treasury and Accounts Administration			
00			
098 Local Fund Audit			
Non Plan			
003 State Government's Share of Joint Contingencies			
			83.17
			+83.17

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

Grant No. 18 FINANCE

Revenue(Charged)

- (i) Out of overall saving of Rs. 1,00,58.89 lakh in the appropriation, only a meagre amount of Rs. 40.47 lakh (0.40% only) was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
070 5.70 Per cent West Bengal Loan,2014			
	0 63,42.00	63,42.00	31,70.98 -31,71.02

Reasons for final savings have not been intimated (June,2007).

2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
050 8.00 per cent West Bengal Loan (New Loan)			
	0 70,37.00	70,37.00	.. -70,37.00
115 Interest on Ways and Means Advance from R.B.I.			
Non Plan			
002 Cash Credit and Ways and Means Advance - Interest on Ways and Means Advance from R.B.I.			
	0 80.00	80.00	.. -80.00
003 Cash Credit and Ways and Means Advance - Interest on Short Fall and Overdraft			
	0 20.00	20.00	.. -20.00

Grant No.18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
305 Management of Debt (Charged)			
Non Plan			
003 Payment of Front-end- fees, Upfront Fees etc.			
O	3,15.00	3,15.00	.. -3,15.00
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
004 Interest on Deposits of Co-operatives			
O	20.00	20.00	.. -20.00
006 Interest on Deposits of HIDCO			
O	40.00	40.00	.. -40.00
007 Interest on Deposits of West Bengal State Cooperative Bank			
O	4,00.00	4,00.00	.. -4,00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2007).			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
007 13.75 per cent W.B. Loan, 2007			
O	6,15.00	6,15.00	3,27.66 -2.87.34
019 11.50 per cent W.B. Loan, 2011 .			
O	10,82.00	10,82.00	5,60.05 -5,21.95
021 13.00 per cent W.B. Loan, 2007			
O	38,44.00	38,44.00	26,80.99 -11,63.01
028 12.25 percent West Bengal Loan, 2009			
O	60,52.00	60,52.00	60,41.09 -10.91
043 8.30 per cent West Bengal Loan, 2012			
O	20,41.00	20,41.00	10,21.32 -10,19.68

Grant No.18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
047 8.00 per cent West Bengal Loan, 2012			
0	12,87.00	12,87.00	12,38.63 -48.37
049 7.35 per cent West Bengal Loan,2012			
0	11,24.20	11,24.20	0.11 -11,24.09
061 6.35 per cent West Bengal Loan, 2013			
0	1,08,25.10	1,08,25.10	86,64.96 -21,60.14
067 5.90 per cent West Bengal Loan, 2017			
0	53,04.10	53,04.10	26,51.95 -26,52.15
073 7.32 per cent West Bengal Loan, 2014			
0	13,39.00	13,39.00	6,69.82 -6,69.18
074 7.02 per cent West Bengal Loan, 2015			
0	38,10.00	38,10.00	19,03.37 -19,06.63
123 Interest on Special Securities issued to NSSF of the Central Govt. by the State Govt.			
Non Plan			
001 13.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 1999 (FA)			
0	5,33,57.20	5,33,57.20	5,31,07.00 -2,50.20
006 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2004			
0	9,91,39.30	9,91,39.30	5,04,30.37 -4,87,08.93

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
007 9.5% Government of West Bengal(NSSF) (Non-transferable) Special Securities, 2005			
0	10,90,50.50	10,90,50.50	6,16,58.14
200 Interest on Other Internal Debts (Charged)			-4,73,92.36
Non Plan			
019 Interest on Loans from W.B.I.D.F.C. (H.U.D.C.O.)			
0	1,05,00.00	1,05,00.00	1,04,59.29
020 Interest on Loans from Rural Infrastructure Development Fund (NABARD)			
0	1,10,00.00	1,10,00.00	85,94.98
021 Interest on Loans from HUDCO			
0	37,00.00	37,00.00	22,31.09
03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds (Charged)			
Non Plan			
001 Interest on General Provident Fund			
0	3,94,00.00	3,94,00.00	3,77,00.96
004 Interest on All India Service Provident Fund			
0	3,50.00	3,50.00	2,35.11
005 Interest on Contributory Provident Fund			
0	2,50.00	2,50.00	2.57
108 Interest on Insurance and Pension Fund (Charged)			
Non Plan			
001 West Bengal State Government Employees Group Insurance Scheme of 1983 : Interest on Savings Fund			
0	75.00	75.00	33.70

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
002 West Bengal State Government Employees Group Insurance Scheme of 1987 : Interest on Savings Fund			
O	9,60.00	9,60.00	4,42.21 -5,17.79
003 West Bengal State Government Employees Group Insurance Scheme, 1983 : Interest on Insurance Fund			
O	65.00	65.00	19.34 -45.66
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State/Union Territory Plan Schemes (Charged)			
Non Plan			
001 Int.on Block Loans- Int.on (1)Loan SP Sch.(C)(2)Addl.central sst.IDA/IBRDasstd.sch.SP(C), (3)Spl.a dv. assit.Irr.Prj.(C), (4)Loan accl.Dev.H.Areas(C). (5)Adv.Pl. asst Flood Relief			
O	13,76,04.42	13,76,04.42	13,45,18.16 -30.86.26
107 Interest on Pre-1984-85 Loans (Charged)			
Non Plan			
002 Interest on Small Savings Loans received during 1979-80 to 1983-84			
O	4,89.41	4,89.41	4,40.47 -48.94
011 1979-84 Consolidated Loans repayable over 25 years			
O	6,42.26	6,42.26	4,51.85 -1,90.41
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
002 Interest on Provident Fund Deposit of Employees of 1.Universities, 2.Non-govt. Arts, Sc., Com. Teachers trg. Colle., 3. Non-govt. g-i-a/sp Sec. Sch., 4. Pry. Sch., 5. Munc. Corpn., 6. Munc., 6.Panch. Bodies			
O	3,00,00.00	3,00,00.00	2,99,33.10 -66.90
005 Interest on Deposits of WBIDFC			
O	60,00.00	60,00.00	5,52.66 -54,47.34
701 Miscellaneous			
Non Plan			
006 West Bengal Estate Acquisition Compensation Bond			
O	80.00	80.00	0.26 -79.74

Reasons for saving in the above cases have not been intimated (June,2007).

Grant No.18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2051 Public Service Commission			
00			
102 State Public Service Commission			
Non Plan			
001 Establishment of State Public Service Commission			
O	7,79.46		
R	- 40.12		
	7,39.34	7,41.03	+1.69

Reasons for anticipated saving and eventual excess have not been intimated (June,2007).

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

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
026 13.05 per cent. W.B. Loan, 2007			
O	74,49.00		
	74,49.00	1,06,10.87	+31,61.87
048 7.80 per cent West Bengal Loan 2012			
O	47,85.00		
	47,85.00	53,45.63	+5,60.63
052 6.95 per cent West Bengal Loan 2013			
O	62,67.30		
	62,67.30	83,93.92	+21,26.62
062 6.20 per cent West Bengal Loan, 2013			
O	72,57.60		
	72,57.60	1,20,71.98	+48,14.38

Grant No.18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
063 6.20 per cent West Bengal Loan, 2015			
O	72,57.70	72,57.70	1,23,31.30 +50,73.60
071 5.6 per cent West Bengal Loan, 2014			
O	22,76.00	22,76.00	29,68.79 +6,92.79
123 Interest on Special Securities issued to NSSF of the Central Govt. by the State Govt.			
Non Plan			
002 12.50% Govt. of W. B. / N. S. S. F. (Non Transferable) Special Securities 2000 (FA)			
O	6,18,65.90	6,18,65.90	6,21,16.01 +2,50.11
005 9.50 Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2003			
O	8,45,80.60	8,45,80.60	17,54,99.77 +9,09,19.17
200 Interest on Other Internal Debts (Charged)			
Non Plan			
022 Interest on Loans and Advances from Central Government			
O	6,50,00.00	6,50,00.00	7,55,52.94 +1,05,52.94
305 Management of Debt (Charged)			
Non Plan			
002 Management of Debt			
O	5,95.00	5,95.00	6,54.99 +59.99
04 Interest on Loans from W.B.I.D.F.C.			
104 Interest on Loans for Non-Plan Schemes (Charged)			
Non-Plan			
003 Interest on loans for share of Small Savings collections			
O	3,92,04.19	3,92,04.19	3,92,53.06 +48.87

Grant No.18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
107 Interest on Pre-1984-85 Loans (Charged)			
Non Plan			
010 Loans for Semi-productive purposes repayable over 30 years from 1979-80			
0	2,74.57	2,74.57	4,64.98
60 Interest on Other Obligations			+1,90.41
701 Miscellaneous			
Non Plan			
003 Interest on 5% Urban Land Ceiling (West Bengal) Bond			
0	20.00	20.00	40.82
007 8.5 per cent Tax Free Special Bonds (Power Bonds)			+20.82
0	1,58,58.00	1,58,58.00	1,66,92.10
			+8,34.10
Reasons for excess in the above cases have not been intimated (June,2007).			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
030 11.50 per cent West Bengal Loan,2011			
	..	11.69	+11.69
058 7.35 per cent West Bengal Govt. Stock 2012			
	..	5,60.93	+5,60.93
079 7.93% West Benqal G.S. 2016			
	..	34,46.91	+34,46.91
200 Interest on Other Internal Debts (Charged)			
Non Plan			
034 Loans from HUDCO [RL]			
	..	1,34.40	+1,34.40

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
011 Interest on Provident Fund Deposit of Landless Agricultural Labourers (PROPLAR)		4,75.47	+4,75.47

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2007).

2049 Interest Payments				
60 Interest on Other Obligations				
701 Miscellaneous				
Non Plan				
008 Compensation Money Payable to Claimants on Various Grounds				
	4,00.00	3,95.84	9,33.57	+5,37.73
	-4.16			

Reasons for withdrawal of fund by re-appropriation and thereafter resulting in ultimate excess have not been intimated (June,2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 4,92.30 lakh in the grant, supplementary provision of Rs. 31,90.00 lakh obtained in March,2007 proved to be excessive.
- (ii) Out of overall saving of Rs. 4,92.30 lakh in the grant, only Rs. 0.51 lakh was surrendered by the department during the year.

Grant No.18 FINANCE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
7610 Loans to Government Servants, etc.			
00			
203 Advances for purchase of Other Conveyances			
Non Plan			
001 Advances for Purchase of Other Conveyances [FA]			
O	1,00.00	99.71	3.14
R	-0.29		
			-96.57

Reasons for anticipated as well as final saving have not been intimated
(June,2007).

5465 Investments in General Financial and Trading Institutions				
01 Investments in General Financial Institutions				
190 Investments in Public Sector and Other Undertakings, Banks etc.				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Rural Banks in W. B.				
O	2,00.00	2,00.00	..	-2,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
7610 Loans to Government Servants, etc.			
00			
202 Advances for Purchase of Motor Conveyances			
Non Plan			
002 Advances for Purchase of Motor Cycles / Scooters / Auto- Cycles to State Govt. Employees [FA]			
0	3,50.00	3,50.00	1,12.54 -2,37.46

Reasons for saving have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
4885 Capital Outlay on Industries and Minerals			
01 Investments in Industrial Financial Institutions			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 W. B. Infrastructure Development Finance Corpn. Ltd.			
0	1,09.00	33,00.00	35,00.00 +2,00.00
S	31,91.00		

Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for meeting further investment in West Bengal Infrastructure Development Finance Corporation Ltd. for participation of State Government in equity share of the company. Reasons for excess have not been intimated (June,2007).

Capital(Charged)

- (i) In view of overall saving of Rs. 11,28,12.58 lakh in the appropriation, supplementary provision of Rs. 3,54,51.17 lakh obtained in March,2007 proved to be excessive.

Grant No.18 FINANCE

(ii) No portion of the huge saving of Rs. 11,28,12.58 lakh in the appropriation (22.63% of the total budget provision) was surrendered by the department during the year. This proves lack of realistic budget control by the department.

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan BEARING INTEREST			
M001 13.85 % West Bengal Loan,			
0	4,47,42.00	4,47,42.00	.. -4,47,42.00
M002 13.75 % West Bengal Loan, 2007			
0	44,75.00	44,75.00	.. -44,75.00
110 Ways and Means Advances from the Reserve Bank of India			
Non Plan			
001 Ways Means Advances from the Reserve Bank of India - Normal			
0	10,00,00.00	10,00,00.00	.. -10,00,00.00
111 Special Securities issued to National Small Savings Funds of the Central Govt.			
Non Plan			
001 13.5% Government of West Bengal (Non-transferable) Special Securities, 1999			
0	2,08,02.00	2,08,02.00	.. -2,08,02.00
002 12.50 per cent Government of West Bengal (NSS) (Non-transferable) Special Securities, 2000			
0	2,47,48 00	2,47,48.00	.. -2,47,48.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2007).

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
6004 Loans and Advances from the Central Government				
02 Loans for State/Union Territory Plan Schemes				
101 Block Loans				
Non Plan				
001 Loans for State Plan Schemes				
0	6,44,70.81	6,44,70.81	6,36,13.51	
07 Pre-1984-85 Loans			-8,57.30	
108 1979-84 Consolidated Loans- Loans repayable over 25 years				
Non Plan				
001 Loans repayable over 25 years				
0	23,97.06	23,97.06	21,30.72	
			-2,66.34	
	Reasons for saving in both the cases have not been intimated (June,2007).			
6003 Internal Debt of the State Government				
00				
106 Compensation and Other Bonds				
Non Plan				
001 West Bengal Estate Acquisition Compensation Bonds (Charged)				
0	30.00	30.00	1.00	
109 Loans from other Institutions			-29.00	
Non Plan				
014 Loans for W.B. Infrastructure Dev. Finance Corporation				
0	10,20,00.00	10,20,00.00	7,56,01.04	
			-2,63,98.96	
020 Loans from WBIDFC (HUDCO)				
0	52,50.00	52,50.00	52,36.39	
			-13.61	
	Reasons for saving in the above cases have not been intimated (June,2007).			

Grant No.18 FINANCE

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

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
003 Loans from the Housing and Urban Development Corporation			
0	53,00.00	53,00.00	53,49.40
			+49.40

Reasons for final excess have not been intimated (June,2007).

6003 Internal Debt of the State Government				
00				
109 Loans from other Institutions				
Non Plan				
013 Loans form the Rural Infrastructure Development Fund				
O	1,94,40.00	2,73,16.17	2,81,78.37	+8,62.20
S	78,76.17			

Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for repayment of loans taken from NABARD under RIDF. Reasons for excess have not been intimated (June,2007).

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
024 Repayment of Guaranteed Loans given by WBIDFC			
 S	 2,75,75.00	 2,75,75.00	 5,51,49.25 +2,75,74.25

Creation of fund by supplementary provision obtained in March,2007 was stated to be required for repayment of guaranteed loans given by WBIDFC. Reasons for excess expenditure have not been intimated (June,2007).

6003 Internal Debt of the State Government			
00			
106 Compensation and other Bonds			
Non Plan			
004 8.5 % Tax Free Special Bonds (Power Bond)			
 G	 98,19.00	 98,19.00	 1,96,37.76 +98,18.76

Reasons for excess have not been intimated (June,2007).

Grant No.18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan NOT-BEARING INTEREST			
N026 12.50% West Bengal Loan,2004			
	..	10.94	+10 94
N027 14% West Bengal Loan,2005			
	..	20.75	+20.75
N028 13.85% West Bengal Loan, 2006			
	..	4,47,05.29	+4,47,05.29
N029 13.75% West Bengal State Development Loan,2007			
	..	44,45.70	+44 45.70
103 Loans from Life Insurance Corporation of India			
Non Plan			
001 Loans from Life Insurance Corporation of India			
	..	4,48.27	+4,48.27
104 Loans from General Insurance Corporation of India			
Non Plan			
001 Loans from General Insurance Corporation of India			
	..	2,37.60	+2,37 60
105 Loans from the National Bank for Agricultural and Rural Development			
Non Plan			
001 Loans from the National Agricultural Credit Fund of the Reserve Bank of India			
	..	2,69.44	+2,69.44

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
110 Ways and Means Advances from the Reserve Bank of India			
Non Plan			
002 Ways Means Advances from the Reserve Bank of India - Special			
	..	2,07,98.00	+2,07,98.00
6004 Loans and Advances from the Central Government			
02 Loans for State/Union Territory Plan Schemes			
104 1984-89 State Plan Loans Consolidated in terms of recommendations of 9th Finance Commission			
Non Plan			
001 15 years Consolidated Loan, 1990			
	..	2,66.34	+2,66.34

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June,2007).

Grant No.19 FIRE SERVICES (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2070	Other Administrative Services		
Voted			
Original :	83,28,59	} 84,30,62	76,93,63
Supplementary :	1,02,03		
Amount surrendered during the year (31st March 2007).				-7,36,99
			Nil

CAPITAL -

Major Head			
4070	Capital Outlay on other Administrative Services		
Voted			
Original :	9,00,00	} 9,00,00	5,61,03
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-3,38,97
			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 7,36.99 lakh in the grant, supplementary provision of Rs. 1,02.03 lakh obtained in March,2007 proved unnecessary.
- (ii) No portion of the substantial saving of Rs. 7,36.99 lakh was surrendered by the department during the year.

Grant No.19 FIRE SERVICES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
011 Fire Fighting			
O 30,90.53	} 31,33.13	28,46.16	-2,86.97
S 42.60			
108 Fire Protection and Control			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Scheme for Setting up of a Training Centre and Upgradation of the Fire Services			
O 2,00.00	} 2,50.00	1,13.98	-1,36.02
S 50.00			

Augmentation of fund by supplementary provision in March,2007 was stated to be required for meeting establishment charges and also for setting up of a training centre and upgradation of the Fire Services. Reason for saving in both the cases have not been intimated (June,2007).

2070 Other Administrative Services			
00			
108 Fire Protection and Control			
Non Plan			
001 Direction Administration			
O 49,94.76	49,94.76	46,67.17	-3,27.59

Reasons for saving have not been intimated (June,2007).

Grant No. 19 FIRE SERVICES

Capital(Voted)

(i) No portion of the significant saving of Rs. 3,38.97 lakh (i.e. 37.66% of budget provision) was surrendered by the department

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Construction and Upgradation of Fire Station			
0	9,00.00	5,41.61	-3,58.39

Reasons for saving have not been intimated (June,2007).

Grant No. 20 FISHERIES

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

REVENUE -

Major Head

2049 Interest Payments
 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 :	45,62,31	}	54,41,79	60,33,57	+5,91,78
Supplementary :	8,79,48				
Amount surrendered during the year (31st March 2007).					1,10,79

Charged :

Original :	9,00,00	}	9,00,00	9,75,23	+75,23
Supplementary	..				
Amount surrendered during the year (31st March 2007).					Nil

CAPITAL -

Major Head

4405 Capital Outlay on Fisheries
 6003 Internal Debt of the State Government
 6405 Loans for Fisheries

Voted

Original :	29,15,00	}	29,15,00	23,66,10	-5,48,90
Supplementary :	..				
Amount surrendered during the year (31st March 2007).					Nil

Charged :

Original :	17,00,00	}	19,02,00	..	-19,02,00
Supplementary	2,02,00				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

(i) Expenditure exceeded the grant by Rs. 5,91.78 lakh; it requires regularisation.

Grant No. 20 FISHERIES

(ii) Though there was an overall excess of Rs. 5,91.78 lakh in the grant, an amount of Rs.1,10.79 lakh only surrendered by the department during the year, reveals a lack of control over the budgetary system by the department.

(iii) Excess occurred mainly under.

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries			
00			
101 Inland Fisheries			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS007 Minor fishing harbours and small landing centres			
O	2,00.00	2,00.00	9,25.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			+7,25.00
SP038 Development of coastal fishing with mechanised boats through NCDC assistance			
O	4.35	4.35	1,04.35
			+1,00.00

Reasons for final excess have not been intimated (June, 2007).

2515 Other Rural Development Programmes

00

800 Other Expenditure

Non Plan

012 Development of Tank Fisheries in the Selected C.D.Blocks in State

O	1,86.44	}	2,06.65	3,74.63	+1,67.98
S	20.21				

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for larger establishment charges. Reasons for final excess have not been intimated (June,2007).

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2405 Fisheries				
00				
789 Special component plan for SC/ST				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP007 Scheme for Development of Infrastructural facilities in inland fishing village				
O	2,00.00	3,00.00	4,39.75	+1,39.75
S	1,00.00			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for infrastructure facilities for inland fishing villages. Reasons for final excess have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2405 Fisheries				
00				
001 Direction and Administration				
Non Plan				
001 Directorate of Fisheries [FI]				
O	8,76.94	8,05.25	8,18.54	+13.29
S	26.63			
R	-98.32			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for infrastructure facilities for inland fishing villages. Reasons for anticipated saving and final excess have not been intimated (June, 2007).

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries			
00			
101 Inland Fisheries			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Scheme for Development of Aquaculture Under F.F.D.A. Programmes			
O	3,80.00	3,80.00	2,47.50
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-1,32.50
SP010 Scheme on Development of Aquaculture (FFDA) (FORMERLY WORLD BANK PROJECT) AND IN PRODUCTION OF AERATORS FOR ENHANCED FISH PRODUCTION			
S	2,64.63	2,64.63	1,79.63
			-85.00
			Reasons for saving have not been intimated (June,2007).
2405 Fisheries			
00			
101 Inland Fisheries			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Project on Brackish Water Fish Firming (to be Implemented Through Brackish Water F.F.D.A.)			
O	1,00.00	1,00.00	..
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-1,00.00
SP040 Development of coastal fishing with mechanized boats through NCDC assistance (NCDC)			
O	1,00.00	1,00.00	..
			-1,00.00
			Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Grant No. 20 FISHERIES

Revenue(Charged)

(i) Expenditure exceeded the appropriation by Rs. 75.23 lakh ; it requires regularisation.

(ii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
009 Interest on Loans from National Co-operative Development Corporation			
	0	9,00.00	9,75.23
			+75.23

Reasons for final excess have not been intimated (June, 2007).

Capital(Voted)

(i) No portion of the substantial saving of Rs. 5,48.90 lakh (18.8 % of budget provision) in the grant was surrendered by the department during the year.

Grant No. 20 FISHERIES

(ii) **Saving occurred mainly under:**

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4405 Capital Outlay on Fisheries			
00			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Infrastructure facilities for Fisheries programme under RIDF (RIDF)			
0	15,00.00	15,00.00	9,51.10 -5,48.90

Reasons for saving have not been intimated (June, 2007).

Capital(Charged)

- (i) **In view of saving of entire provision of Rs. 19,02.00 lakh in the appropriation, supplementary provision of Rs. 2,02.00 lakh proved to be injudicious and unnecessary.**
- (ii) **The entire fund of Rs. 19,02.00 lakh in the appropriation remained unutilised and un-surrendered by the department during the year.**
- (iii) **The non-requirement of any portion of huge fund during the last three years and for this year also discloses deficiency in taking realistic views in budget estimate on the part of the controlling authority.**

Grant No.20 FISHERIES

(iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co- operative Development Corporation			
Non Plan			
004 Loans from National Co- operative Development Corporation [FI]			
O 17,00.00 } S 2,02.00 }	19,02.00	..	-19,02.00

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for repayment of loan to NCDC. Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No. 21 FOOD AND SUPPLIES (All voted)

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

(in thousands of rupees)

REVENUE -

Major Head

2052	Secretariat-General Services
2235	Social Security and Welfare
2408	Food Storage and Warehousing
3456	Civil Supplies

Voted

Original :	3,38,22,53	}	3,38,22,53	1,64,80,66	-1,73,41,87
Supplementary :	..				
Amount surrendered during the year (31st March 2007).						Nil

CAPITAL -

Major Head

4408	Capital Outlay on Food Storage and Warehousing
------	--

Voted

Original :	9,00,00	}	9,00,00	..	-9,00,00
Supplementary :	..				
Amount surrendered during the year (31st March 2007).						Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the huge saving (51.27% of budget provision) of Rs. 1,73,41.87 lakh in the grant was surrendered by the department during the year.
- (ii) The sub-heads marked (*) in the grant showed substantial deviation from the budget provision for the last three years. Such type of persistent variations disclose lack of control over financial management and necessitates adoption of budget formulation on a realistic basis.

Grant No. 21 FOOD AND SUPPLIES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP036 Implementation of Annapurna Scheme (NSAP)			
0	1,00.00	1,00.00	.. -1,00.00
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
038 Subsidised Distribution of S.K. Oil to the People Below Poverty Line*			
0	1,00.00	1,00.00	.. -1,00.00
Reasons for non-utilisation of budgeted fund have not been intimated (June, 2007).			
2235 Social Security and Welfare			
02 Social Welfare			
104 Welfare of Aged, Infirm and Destitute			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Implementation of Annapurna Scheme (ACA)*			
0	13,92.00	13,92.00	3,50.00 -10,42.00
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP034 Implementation of Annapurna Scheme (NSAP)			
0	5,00.00	5,00.00	7.99 -4,92.01

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
035 Supply of Rice to the A.P.L./B.P.L. Families in the T.P.D.S. at the Subsidised Rate *			
O	2,02,46.00	2,02,46.00	60,64.06 -1,41,81.94
2408 Food Storage and Warehousing			
01 Food			
001 Direction and Administration			
Non Plan			
001 Directorate of District Distribution, Procurement and Supply			
O	7,82.64	7,82.64	4,21.11 -3,61.53
002 Town Rationing (Other than Calcutta including Industrial Area)			
O	2,19.92	2,19.92	1,26.78 -93.14
003 Calcutta (including Industrial Area) Rationing *			
O	23,14.29	23,14.29	20,30.22 -2,84.07
004 District Distribution*			
O	41,23.22	41,23.22	37,62.98 -3,60.24
005 Directorate of Transportation			
O	5,55.40	5,55.40	4,08.71 -1,46.69

Reasons for saving in the above cases have not been intimated (June,2007).

Grant No. 21 FOOD AND SUPPLIES

Capital(Voted)

- (i) Entire budget provision of Rs. 9,00.00 lakh for the grant remained unutilised and unsurrendered by the department during the year indicating lack of control over the budgetary system on the part of the department concerned.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
4408 Capital Outlay on Food Storage and Warehousing			
01 Food			
800 Other Expenditure			
Non Plan			
002 Sales Tax and Surcharge on Purchase from FCI			
0	9,00.00	9,00.00	.. -9,00.00

Reasons for non-utilisation of budgeted fund have not been intimated (June,2007).

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

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2401	Crop Husbandry		
2852	Industries		
3451	Secretariat-Economic Services		
Voted			
Original :	18,01,03	}	}
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			
	18,01,03	9,29,37	-8,71,66
			Nil

CAPITAL -

Major Head			
4860	Capital Outlay on Consumer Industries		
6860	Loans for Consumer Industries		
Voted			
Original :	5,25,00	}	}
Supplementary :	3,00,00		
Amount surrendered during the year (31st March 2007).			
	8,25,00	3,74,05	-4,50,95
			Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the substantial saving of Rs. 8,71.66 lakh constituting 48.39 % of the budget provision in the grant was surrendered by the department during the year.

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(ii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
119 Horticulture and Vegetable Crops			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Annual Macro Management Mode Work Plan on Horticulture & Vegetable Crops-(a)-Central Share-(b)-State's Share			
0	5,00.00	5,00.00	.. -5,00.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP026 Annual Macro Management Mode Work Plan on Horticulture & Vegetable Crops [FP]			
0	57.00	57.00	.. -57.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP035 Subsidies Distribution of Seeds, Planting materials etc.			
0	88.00	88.00	.. -88.00
2852 Industries			
60 Others			
102 Food and Beverages			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Other Assistance for Promotion of Food Processing Industries			
0	2,25.00	2,25.00	.. -2,25.00

Reasons for non-utilisation of entire budget provision in the above cases have not been intimated (June, 2007).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Subsidised Sale of Seeds, Planting Materials etc.			
0	22.50	22.50	1,10.50
			+88.00

Reasons for final excess have not been intimated (June, 2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 4,50.95 lakh in the grant, supplementary provision of Rs. 3,00.00 lakh obtained in March, 2007, proved to be unjustified.
- (ii) No portion of the significant saving of Rs. 4,50.95 lakh (54.66 % of the budget provision) was surrendered by the department during the year. This is the third year in succession when substantial savings of Rs. 2,66.54 lakh (50.77% of budget provision) during 2005-2006 and Rs. 3,14.67 lakh (96.59% of the budget provision) during 2004-2005 occurred. These require adoption of budget framing on a more realistic basis.

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
4860 Capital Outlay on Consumer Industries				
60 Others				
102 Food and Beverages				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Infrastructure Facilities for Food Processing Industries Development Programme under RIDF (RIDF) [FP]				
O	5,00.00	8,00.00	3,74.05	-4,25.95
S	3,00.00			

Augmentation of fund by supplementary provision in March, 2007 was stated to be required for Food Processing Industries Development Programme. Reasons for eventual saving have not been intimated (June, 2007).

Grant No.23 FOREST

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

(in thousands of rupees)

REVENUE -

Major Head

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

Voted

Original :	1,73,26,27	}	1,76,54,75	1,58,05,33	-18,49,42
Supplementary :	3,28,48				
Amount surrendered during the year (31st March 2007).						12,41,20

Charged :

Original :	28,58	}	28,58	37,77	+9,19
Supplementary	..				
Amount surrendered during the year (31st March 2007).						Nil

CAPITAL -

Major Head

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

Voted

Original :	15,00,00	}	15,00,00	2,13,88	-12,86,12
Supplementary :	..				
Amount surrendered during the year (31st March 2007).						12,80,90

Charged :

Original :	30,00	}	30,00	38,34	+8,34
Supplementary	..				
Amount surrendered during the year (31st March 2007).						Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 18,49.42 lakh (10.67 % of budget provision) supplementary provision of Rs. 3,28.48 lakh obtained in March, 2007 proved to be unjustified.
- (ii) Provision surrendered (Rs. 12,41.20 lakh) fell short of the final saving (Rs. 18,49.42 lakh) by Rs. 6,08.22 lakh.

Grant No. 23 FOREST

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Nature Conservation- Eco-Development Programme around Tiger Resources Areas			
O	1,00.00	50.00	..
R	-50.00		-50.00

Reasons for reduction of budgeted fund by way of surrender and for non-utilisation of reduced fund have not been intimated (June, 2007).

2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Integrated Forest Protection Scheme			
S	2,00.00	..	17.99
R	-2,00.00		+17.99

Creation of fund by supplementary provision obtained in March, 2007 was stated to be required for implementation of Central Sector Scheme of integrated forest protection, medicinal plants and area development programme. Reasons for withdrawal of entire fund by way of surrender and thereafter incurring expenditure resulting in final excess have not been intimated (June, 2007).

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2406 Forestry and Wild Life				
01 Forestry				
001 Direction and Administration				
Non Plan				
004 Western Circle				
O	12,88.22	} 12,81.10	11,44.57	-1,36.53
R	-7.12			
101 Forest Conservation, Development and Regeneration				
Plan CENTRAL SECTOR (NEW SCHEMES)				
CN003 Conservation and Development of Wetlands in West Bengal				
O	2,50.00	} 1,85.11	1,27.05	-58.06
R	-64.89			
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS006 Integrated Forest Protection Scheme				
O	3,10.00	} 1,92.41	1,63.67	-28.74
R	-1,17.59			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP004 Integrated Forest Protection Scheme				
O	1,50.00	} 64.14	57.99	-6.15
R	-85.86			

Grant No. 23 FOREST

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
102 Social and Farm Forestry				
Non Plan				
007 Social Forestry Project				
O	9,44.93	8,77.75	8,51.91	-25.84
R	-67.18			
02 Environmental Forestry and Wild Life				
110 Wild Life Preservation				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS001 Tiger Reserve in Sundarban				
O	3,00.00	1,70.30	1,21.20	-49.10
R	-1,29.70			
CS002 Tiger Reserve in Buxa				
O	3,00.00	86.29	81.75	-4.54
R	-2,13.71			
800 Other Expenditure				
Plan CENTRAL SECTOR (NEW SCHEMES)				
CN001 Conservation and Management of Sunderban Mangrove in west Bengal				
O	1,08.00	55.87	25.13	-30.74
R	-52.13			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2007).

Grant No.23 FOREST

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
01 Forestry			
102 Social and Farm Forestry			
Non Plan CENTRALLY SPONSERED (NEW SCHEMES-COMMITTED)			
CT001 Area-oriented Fuel Wood and Fodder Project			

O	89.66	}	..	..	..
R	-89.66	}			

Reasons for withdrawal of entire fund by way of surrender have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)		
2406 Forestry and Wild Life					
01 Forestry					
101 Forest Conservation, Development and Regeneration					
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)					
SP005 Maintenance of Forests under Recommendation of the 12th Finance Commission					
O	3,00.00	}	3,00.00	4,62.03	+1,62.03
S	73.27				
R	-73.27				

Augmentation of fund by obtaining supplementary provision in March, 2007 was stated to be required for implementation of State Plan schemes in West Bengal forestry project and maintenance of forests under recommendation of the 12th Finance Commission. Reasons for withdrawal of entire enhanced fund by way of re-appropriation/surrender and for final excess have not been intimated (June, 2007).

Grant No.23 FOREST

Capital(Voted)

- (i) A huge amount of Rs. 12,86.12 lakh (85 % of budget provision) remained unutilised by the department during the year. Such remarkable deviations were being noticed for last three consecutive years (58.97 % in 2005-2006, 84.13 % in 2004-2005 and in 2003-2004 the entire budget provision of Rs. 13,43.05 lakh remained unutilised). All these facts prove deficiency in control over the budgetary system on the part of the financial executives.
- (ii) Out of overall saving of Rs. 12,86.12 lakh in the grant, an amount of Rs. 12,80.90 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
800 Other Expenditure			
Plan STATE PLAN, (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural facilities for Forestry Programmes under RIDF (RIDF) (FR)			
O 7,60.00	1,11.74	1,15.07	+3.33
R -6,48.26			

Reasons for anticipated saving and eventual excess have not been intimated (June, 2007).

4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural facilities for Forestry Programmes under RIDF (RIDF) (FR)			
O 5,60.00	81.07	77.50	-3.57
R -4,78.93			

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN) SP001 Infrastructural facilities for Forestry Programmes under RIDF (RIDF) (FR)			
O	1,80.00		
R	-1,53.71		
	} 26.29	21.30	-4.99

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Capital (Charged)

(1) Expenditure exceeded the appropriation by Rs. 8.34 lakh; it requires regularisation.

Grant No. 24 HEALTH AND FAMILY WELFARE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2210	Medical and Public Health		
2211	Family Welfare		
2236	Nutrition		
2250	Other Social Services		
2251	Secretariat-Social Services		
2515	Other Rural Development Programmes		
2551	Hill Areas		
Voted			
Original :	16,94,12,60	} 16,94,12,60	15,31,90,23
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-1,62,22,37
			Nil
Charged :			
Original :	..	} 1,05	1,05
Supplementary	1,05		
Amount surrendered during the year (31st March 2007).			
			Nil
CAPITAL -			
Major Head			
4210	Capital Outlay on Medical and Public Health		
Voted			
Original :	1,14,98,75	} 1,14,98,75	52,31,64
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-62,67,11
			Nil
Notes and Comments -			
Revenue(Voted)			
(i)	No portion of substantial saving of Rs. 1,62,22.37 lakh in the grant was surrendered by the department during the year.		
(ii)	The sub heads marked (*) in the grant showed substantial saving/excess consistently for last three years. Such type of persistent abnormal deviation from budget provision discloses lack of control over financial management and also points towards extra care during budget preparation.		

Grant No. 24 HEALTH AND FAMILY WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Basic Health Project for Upgradation of Primary Health Care Services			
0	10,00.00	10,00.00	.. -10,00.00
05 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Dr. B. C. Roy Post Graduate Institute of Basic Medical Sciences			
0	98.30	98.30	.. -98.30
06 Public Health			
101 Prevention and Control of Diseases			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Prevention and Control of Thalassaemia			
0	7,00.00	7,00.00	.. -7,00.00
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Prevention and Control of Thalassaemia			
0	3,00.00	3,00.00	.. -3,00.00

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
 SP009 Improvement of Urban Health Services			
0	2,00.00	2,00.00	.. -2,00.00
 800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Improvement of Urban Health Services			
0	8,00.00	8,00.00	.. -8,00.00
 2211 Family Welfare			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Village Health Guide Scheme			
0	1,50.00	1,50.00	.. -1,50.00

**Reasons for non-utilisation of entire budgeted fund in the above cases
have not been intimated (June, 2007).**

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration			
Non Plan			
001 District Medical Establishment*			
O	17,21.97	17,21.97	14,84.68
002 Director Of Health Services			
O	18,98.59	18,98.59	16,01.08
104 Medical Stores Depots			
Non Plan			
001 Medical Stores Depots*			
O	53,11.33	53,11.33	44,97.96
110 Hospital and Dispensaries			
Non Plan			
002 Kolkata Hospitals and Dispensaries Medical College Hospital, Kolkata			
O	41,15.79	41,15.79	39,27.89
004 S.S.K.M. Hospital, Kolkata			
O	37,88.83	37,88.83	24,99.52
006 R.G.Kar Medical College and Hospital, Kolkata			
O	26,94.27	26,94.27	24,35.87
009 T.B.Hospitals			
O	29,37.86	29,37.86	18,80.73
011 Other General Hospitals*			
O	72,14.77	72,14.77	65,73.74

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
013 District and Sub-Divisional Hospitals				
O	1,85,92.29	1,85,92.29	1,84,95.15	-97.14
014 District and Sub-Divisional Hospitals-Burdwan Medical College & Hospitals *				
O	21,82.74	21,82.74	20,16.49	-1,66.25
025 Liability of completed S.H.S.D.P-II Project				
O	63,00.00	63,00.00	38,16.65	-24,83.35
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 District, Sub-Divisional and Other Urban Hospitals				
O	2,80.52	2,80.52	1,03.58	-1,76.94
03 Rural Health Services-Allopathy				
103 Primary Health Centres				
Non Plan				
001 Health Units				
O	2,11,43.92	2,11,43.92	1,98,87.03	-12,56.89
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP002 DFID Assisted Programme for Health System Development Initiative.				
O	71,70.00	71,70.00	70,01.48	-1,68.52
789 Special Component Plan for SC/ST				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP007 DFID Assisted Programme for Health System Development Initiative.				
O	38,98.00	38,98.00	33,77.48	-5,20.52

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Assistance to Local Bodies & Other Non-Govt. Institutions under the Programme of Decentralisation of Management of Health Centres/Institutions			
O	1,40.00	1,40.00	46.96 -93.04
SP010 Basic Health Project for Upgradation of Primary Health Care Services *			
O	25,00.00	25,00.00	52.63 -24,47.37
04 Rural Health Services - Other System of Medicines			
101 Ayurveda			
Non Plan			
001 Ayurvedic Institution in Rural Areas			
O	15,11.98	15,11.98	12,52.79 -2,59.19
102 Homoeopathy			
Non Plan			
001 Homoeopathic Institution in Rural Areas			
O	17,04.54	17,04.54	13,70.97 -3,33.57
05 Medical Education, Training and Research			
102 Homoeopathy			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Development of under graduate College of Indian System of Medicines and Homoeopathy			
O	5,00.00	5,00.00	2,43.00 -2,57.00

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
105 Allopathy			
Non Plan			
007 Institute of P.G. Medical Education			
O	14,87.83	14,87.83	-3,15.09
009 Other Post-Graduate Medical Institutions			
O	4,48.34	4,48.34	-91.53
012 North Bengal Medical College			
O	9,63.77	9,63.77	-86.12
019 Training of Nurses			
O	6,22.86	6,22.86	-85.07
024 IPGME - Institute of Cardio Vascular Science			
C	2,25.15	2,25.15	-2,09.60
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Under Graduate Medical Education			
O	5,00.00	5,00.00	-1,89.82
SP002 Post-Graduate Medical Education			
O	5,23.25	5,23.25	-3,33.95
SP015 Establishment of the West Bengal University of Health Services			
O	2,15.00	2,15.00	-80.75

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP016 Establishment of a Under Graduate Medical College at IPGMER, Kolkata			
0	2,03.55	2,03.55	7.05 -1,96.50
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Improvement of Seven Medical Colleges according to M.C.I. stipulation			
0	1,00.00	1,00.00	11.53 -88.47
06 Public Health			
001 Direction and Administration Non Plan			
001 Director of Health Services*			
0	7,28.55	7,28.55	3,38.26 -3,90.29
101 Prevention and Control of Diseases			
Non Plan			
001 Malaria Control and Eradication of Malaria			
0	60,26.08	60,26.08	46,87.43 -13,38.65
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS018 Kala-Azar Eradication Programme			
0	1,00.00	1,00.00	3.49 -96.51

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2211 Family Welfare			
00			
001 Direction and Administration			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Family Planning Cell in the State Secretariat			
O	1,15.00	1,15.00	12.13
CS002 State Family Welfare Bureau			-1,02.87
O	3,15.00	3,15.00	1,01.30
CS003 District Family Planning Bureau			-2,13.70
O	7,50.00	7,50.00	5,59.62
003 Training			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Training of A.N.M-LVH			
O	2,32.64	2,32.64	1,52.19
101 Rural Family Welfare Services			
Non Plan			
001 Expenses on Family Planning Programme			
O	4,70.44	4,70.44	36.66
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-4,33.78
SP006 Establishment and Maintenance of Rural Family Welfare Centre			
O	37,12.25	37,12.25	24,28.42
			-12,83.83

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
102 Urban Family Welfare Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Establishment and Maintenance of Urban Family Welfare Planning Centres			
O	9,68.00	9,68.00	4,17.12
			-5,50.88

Reasons for saving in the above cases have not been intimated (June, 2007).

2210 Medical and Public Health				
06 Public Health				
101 Prevention and Control of Diseases				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN).				
SP005 Malaria / Kala-Azar Eradication Programme				
O	1,10.32	..	..	..
R	-1,10.32			

Reasons for withdrawal of entire budget provision by way of surrender have not been intimated (June, 2007).

Grant No. 24 HEALTH AND FAMILY WELFARE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 DFID Assisted Programme for Health System Development Initiative.			

O	8,18.00	}	12,18.00	12,57.34	+39.34
R	4,00.00				

Reasons for anticipated as well as final excess have not been intimated (June,2007).

2210 Medical and Public Health					
01 Urban Health Services-Allopathy					
110 Hospital and Dispensaries					
Non Plan					
001 Kolkata Hospitals and Dispensaries					
O	43,50.96		43,50.96	64,66.64	+21,15.68
010 Mental Hospitals					
O	9,56.48		9,56.48	10,55.87	+99.39
012 Other General Hospitals- Bankura Sammilani Medical College & Hospital					
O	14,91.84		14,91.84	16,49.58	+1,57.74
015 Aid to non-Government Hospitals and Dispensaries					
O	4,45.36		4,45.36	7,27.90	+2,82.54

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
018 Aid to Chittaranjan Cancer Hospital			
0	6,00.00	6,00.00	7,38.00
024 District and Sub-Divisional Hospital-Midnapore Medical College and Hospital			+1,38.00
0	7,84.43	7,84.43	9,18.64
03 Rural Health Services-Allopathy			+1,34.21
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 DFID Assisted Programme for Health System Development Initiative.			
0	5,92.00	5,92.00	7,86.11
05 Medical Education, Training and Research			+1,94.11
105 Allopathy			
Non Plan			
001 Medical College, Kolkata			
0	13,17.93	13,17.93	16,18.98
008 National Medical College			+3,01.05
0	10,37.35	10,37.35	12,06.76
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			+1,69.41
SP008 Setting up of a Under Graduate Medical College at Midnapore			
0	2,97.00	2,97.00	5,27.27
			+2,30.27

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
06 Public Health			
001 Direction and Administration			
Non Plan			
002 District Public Health Administration			
0	16,92.44	16,92.44	18,92.41 +1,99.97
2211 Family Welfare			
00			
101 Rural Family Welfare Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Establishment and Maintenance of Rural Family Welfare Planning Sub-Centres			
0	1,00,48.00	1,00,48.00	1,34,41.28 +33,93.28

Reasons for excess in the above cases have not been intimated (June, 2007).

Capital(Voted)

- (i) A substantial amount of Rs. 62,67.11 lakh (54.50% of budget provision) remained unutilised during the year. The same thing occurred also during preceeding three years - 28.15% in 2005-2006, 70% in 2004-2005 and 83% in 2003-2004. Such persistent deviation from budget provision proves casual approach of the financial executives towards the budgetary system.
- (ii) Against huge saving of Rs. 62,67.11 lakh constituting 54.50% of budget provision, the department surrendered nothing during the year.

Grant No. 24 HEALTH AND FAMILY WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 DFID Assisted Programme for Health System Development Initiative			
O 27,00.00	} 23,00.00	..	-23,00.00
R -4,00.00			

Reasons for reduction of fund by way of re-appropriation and then non-utilisation of the reduced fund have not been intimated (June, 2007).

4210 Capital Outlay on Medical and Public Health			
03 Medical Education, Training and Research			
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 DFID Assisted Programme for Health System Development Initiative			
O 20,22.00	} 20,22.00	..	-20,22.00

Reasons for non-utilisation of budgeted fund in the above cases have not been intimated (June, 2007).

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP036 District, Sub-divisional and other Urban Hospitals			
O	10,00.00	10,00.00	2,00.00 -8,00.00
03 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Post-Graduate Medical Education			
O	12,14.00	12,14.00	3,95.71 -8,18.29
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Improvement of Seven Medical Colleges according to M.C.I. Stipulation			
O	13,26.00	13,26.00	7,74.05 -5,51.95
80 General			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Health Programmes under RIDF			
O	3,00.00	3,00.00	27.23 -2,72.77

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 24 HEALTH AND FAMILY WELFARE

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4210 Capital Outlay on Medical and Public Health			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure facilities for Health Programmes under RIDF			
0	7,00.00	7,00.00	7,93.34 +93.34
SP004 Providing Infrastructure facilities to different State Medical Teaching Institutions & Other Hospitals			
0	17,16.75	17,16.75	25,06.02 +7,89.27

Reasons for excess in the above cases have not been intimated (June, 2007).

Grant No. 25 PUBLIC WORKS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
(in thousands of rupees)				
REVENUE -				
Major Head				
2049	Interest Payments			
2052	Secretariat-General Services			
2059	Public Works			
2205	Art and Culture			
2210	Medical and Public Health			
2216	Housing			
2235	Social Security and Welfare			
2250	Other Social Services			
2551	Hill Areas			
2853	Non-ferrous Mining and Metallurgical Industries			
3054	Roads and Bridges			
3451	Secretariat-Economic Services			
Voted				
Original :	10,55,80,09	} 11,76,43,09	9,95,83,18	-1,80,59,91
Supplementary :	1,20,63,00			
Amount surrendered during the year (31st March 2007).				1,15,92
Charged :				
Original :	5,73,39	} 5,73,39	2,45,78	-3,27,61
Supplementary	..			
Amount surrendered during the year (31st March 2007).				Nil
CAPITAL -				
Major Head				
4055	Capital Outlay on Police			
4059	Capital Outlay on Public Works			
4070	Capital Outlay on other Administrative Services			
4202	Capital Outlay on Education, Sports, Art and Culture			
4210	Capital Outlay on Medical and Public Health			
4216	Capital Outlay on Housing			
4220	Capital Outlay on Information and Publicity			
4250	Capital Outlay on other Social Services			

Grant No.25 PUBLIC WORKS

	Total grant or appropriation	Actual expenditure	Excess + Saving -
4408 Capital Outlay on Food Storage and Warehousing			
4425 Capital Outlay on Co-operation			
5054 Capital Outlay on Roads and Bridges			
6004 Loans and Advances from the Central Government			
Voted			
Original : 7,22,95,83	7,22,95,83	4,12,64,55	-3,10,31,28
Supplementary : ..			
Amount surrendered during the year (31st March 2007).				10,16,85
Charged :			
Original : 24,71	1,08,16	99,29	-8,87
Supplementary 83,45			
Amount surrendered during the year (31st March 2007).				Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 1,80,59.91 lakh (15.35% of budget estimate) in the grant, supplementary provision of Rs. 1,20,63.00 lakh proved to be injudicious.
- (ii) Out of huge saving of Rs. 1,80,59.91 lakh only, a meagre amount of Rs. 1,15.92 lakh comprising less than one percent of saving was surrendered by the department.
- (iii) In the cases of sub-heads marked (*) in the grant, substantial saving/excess occurred during the last three years also. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
3054 Roads and Bridges			
80 General			
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
002 Transfer to W.B. Transport Infrastructure Development Fund (WBTIDF)			
O 89,25.06	1,01,54.24	-52,04.85	-1,53,59.09
S 12,29.18			

Augmentation of fund by supplementary provision in March,2007 was stated to be required for transfer to West Bengal Transport Infrastructure Development Fund (WBTIDF). Minus expenditure resulted due to transfer of Fund to the Reserve Funds and Deposit Accounts- West Bengal Transport Infrastructure Development Fund (WBTIDF) during 2006-2007 vide G.O. No. 2329-FB/2S-1 (27)/2006 dated 30.03.2007 of Finance Department, Budget Branch, Government of West Bengal vis-à-vis adjustment of expenditure incurred out of West Bengal Transport Infrastructure Development Fund (WBTIDF) during 2006-2007 vide G.O. No. 2333-FB/O/2S-1(27)/2006 dated 30.03.2007.

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
80 General			
001 Direction and Administration			
Non Plan			
007 Establishment Charges recoverable by P.W. Directorate			
	..	-11,50.60	-11,50.60

Minus expenditure is due to periodical adjustment as per note 2(ii) below Major Head '2059-Public Works' of list of Major and Minor Heads of Account.

2059 Public Works.				
80 General				
800 Other Expenditure				
Non Plan				
005 Lump Provision for settlement of outstanding balances under CSSA for Public Works Department				
S	1,06,88.28	1,06,88.28	1,05,13.22	-1,75.06

Creation of fund by supplementary provision in March, 2007 was stated to be required for settlement of outstanding balances under Cash Settlement Suspense Account (CSSA). Reasons for final saving have not been intimated (June, 2007).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
05i Construction			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Administration of Justice(JD)			
O 1,50.00	1,50.00	63.51	-86.49
053 Maintenance and Repairs			
Non Plan			
001 Maintenance of Writers' Buildings, etc.			
O 11,37.87	11,37.87	9,37.48	-2,00.39
006 Maintenance of the Government non-residential buildings (Public Health Engineering)			
O 5,07.27	5,07.27	2,65.51	-2,41.76
027 Maintenance of Government non- residential buildings by P.W.D. (Civil) (P.W)			
O 5,09.25	5,09.25	75.14	-4,34.11
030 Payment of Electricity charges associated with maintenance of Buildings by PWD (Civil)			
O 4,20.00	4,20.00	1,94.78	-2,25.22
031 Payment of electricity charges associated with maintenance of Buildings by PWD (Electrical)			
O 3,25.50	3,25.50	1,94.76	-1,30.74
035 Maintenance of Public Buildings as per recommendation of 12th Finance Commission			
O 45,30.00	45,30.00	34,06.71	-11,23.29

Grant No.25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
104 Lease Charges			
Non Plan			
001 Charges in Connection with the Buildings hired, requisitioned or leased by the Public Works Department of non-residential purpose			
0	85.05	85.05	0.86
			-84.19
799 Suspense			
Non Plan			
001 Public Works Department (Construction Board)			
0	4,07.27	4,07.27	77.40
			-3,29.87
80 General			
001 Direction and Administration			
Non Plan			
001 Direction -- Construction Board *			
0	29,42.27	29,42.27	24,07.00
			-5,35.27
004 Execution			
0	91,58.75	91,58.75	88,14.00
			-3,44.75
053 Maintenance & Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment Cost of PWD (Civil) (PW) *			
0	7,45.00	7,45.00	5,64.27
			-1,80.73
SP002 Work Charged Establishment Cost of PW(CB)Department (PW) *			
0	2,97.00	2,97.00	62.99
			-2,34.01

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP003 Work Charged Establishment Cost of PWD(Electrical)(PW)			
0	3,86.00	3,86.00	-1,21.55
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
028 Development of Other Hospitals outside Kolkata			
0	1,08.15	1,08.15	-1,02.74
029 Development of Under-Graduate Teaching Hospitals			
0	2,16.30	2,16.30	-2,15.63
03 Rural Health Services-Allopathy			
110 Hospitals and Dispensaries			
Non Plan			
004 Development of Rural Health Centres			
0	2,16.30	2,16.30	-2,15.03

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2216 Housing				
01 Government Residential Buildings				
106 General Pool Accommodation				
Non Plan				
002 Maintenance and Repairs Government Residential Buildings by (P.W. Department) (Civil)				
O	8,00.00	8,00.00	6,80.70	-1,19.30
010 Maintenance and repairs of Government residential buildings (P. W.)				
O	1,60.25	1,60.25	0.25	-1,60.00
3054 Roads and Bridges				
03 State Highways				
103 Maintenance and Repairs				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Work Charged Establishment - Road Works under PW (Roads) Department				
O	13,66.43	13,66.43	7,73.06	-5,93.37
SP002 Work Charged Establishment - Road Works under PWD (Civil)				
O	6,04.30	6,04.30	1,95.25	-4,09.05
337 Road Works				
Non Plan				
001 Road Works under P W(Roads) Department				
O	31,50.00	31,50.00	30,20.44	-1,29.56

Grant No.25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
800 Other Expenditure Non Plan				
002 Maintenance of State Highways and Bridges as per Recommendation of the Twelfth Finance Commission				
O	60,00.00	60,00.00	47,98.91	-12,01.09
04 District and Other Roads				
105 Maintenance & Repairs Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Work Charged Establishment- Road Works under PWD(Civil) (PW)				
O	4,55.70	4,55.70	2,02.35	-2,53.35
800 Other Expenditure Non Plan				
004 Development of State Roads under P. W. department [PW]				
O	10,50.00	10,50.00	3,50.16	-6,99.84
006 Maintenance of District & Other Roads and Bridges as per Recommendation of the Twelfth Finance Commission				
O	43,23.00	43,23.00	22,37.60	-20,85.40
80 General				
001 Direction and Administration Non Plan				
002 Public Works (Roads) Directorate				
O	73,35.51	73,35.51	63,80.06	-9,55.45

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads (a) Establishment for Development of State Roads (Other than Special Roads) [PR]			
0	10,93.57	10,93.57	9,53.50 -1,40.07
797 Transfers to/from Reserve Fund - Deposit Account			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Transfer to W.B. Infrastructure Development Fund (WBTIDF)			
0	1,09,72.00	1,09,72.00	66,31.80 -43,40.20
800 Other Expenditure			
Non Plan			
004 Maintenances / Repairs of Motor Vessel Pathabahi by P W (Roads) Department [PR]			
0	2,10.00	2,10.00	52.21 -1,57.79
Reasons for final saving in the above cases have not been intimated (June, 2007).			
3054 Roads and Bridges			
80 General			
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan NON - PLAN (DEVELOPMENTAL)			
ND001 Transfer to State Bridge Fund			
0	94.52	94.52	.. -94.52

Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No.25 PUBLIC WORKS

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
80 General			
800 Other Expenditure			
Non Plan			
004 Lump Provision for settlement of outstanding balances under CSSA for PWD-Construction Board			
S	1,30.46	1,30.46	5,47.19 +4,16.73
Creation of fund by supplementary provision in March, 2007 was stated to be required for settlement of outstanding balances under Cash Settlement Suspense Account (CSSA). Reasons for final saving have not been intimated (June, 2007).			
2059 Public Works			
80 General			
800 Other Expenditure			
Non Plan			
006 Lump Provision for settlement of outstanding balances under PWR-Head (III) b for PWD- Construction Board			
		..	1,10.85 +1,10.85
007 Lump Provision for settlement of outstanding balances under PWR-Head (III) b for Public Works Directorate			
		..	3,44.99 +3,44.99

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
3054 Roads and Bridges			
80 General			
001 Direction and Administration			
Non Plan			
001 Establishment charges transferred from the revenue head `2059' - Public Works			
	..	7,37.75	+7,37.75
800 Other Expenditure			
Non Plan			
012 Central Road Fund Allocation Works under P W Department [PW]			
	..	31,72.60	+31,72.60
014 Lump Provision for settlement of outstanding balances under CSSA for Public Works (Roads) Department			
	..	10,10.28	+10,10.28
Reasons for incurring expenditure without Budget Provision have not been intimated (June, 2007).			
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
003 Maintenance of other Government non-residential buildings PWD (Civil)			
O 39,18.50	39,18.50	41,17.56	+1,99.06
005 Maintenance of the Government non-residential buildings by P. W. (CB) Department			
O 4,51.50	4,51.50	5,77.15	+1,25.65

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
014 Maintenance of other Govt. non-residential Buildings by PWD(Electrical) [PW]*				
0	13,38.75	13,38.75	15,41.55	+2,02.80
799 Suspense				
Non Plan				
002 Public Works Directorate				
0	1,56,13.28	1,56,13.28	1,61,26.63	+5,13.35
2205 Art and Culture				
00				
103 Archaeology				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP012 Preservation of Historical Monuments in West Bengal				
0	3.00	3.00	3,50.16	+3,47.16
3054 Roads and Bridges				
03 State Highways				
337 Road Works				
Non Plan				
002 Road Works under P WD Department Civil Wing				
0	21,30.95	21,30.95	22,29.96	+99.01

ACC. No - 80019
WEST BENGAL SECRETARIAT LIBRARY

Grant No.25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
04 District and Other Roads			
800 Other Expenditure			
Non Plan			
001 Other Expenditure under P W Department			
O 29,40.00	29,40.00	42,77.77	+13,37.77
002 Other Expenditure under P W (Roads) Department			
O 39,91.79	39,91.79	52,42.65	+12,50.86
003 Development of State Roads under P. W. (Roads) Department [PR]			
O 2,10.00	2,10.00	3,32.42	+1,22.42
80 General			
052 Machinery and Equipment			
Non Plan			
001 Repairs and Carriage of Tools and Plants			
O 42.00	42.00	1,22.10	+80.10
107 Railway Safety Works			
Non Plan			
001 Railway Safety Works under P W (Roads) Deptt.			
O 6,30.00	6,30.00	11,30.23	+5,00.23
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
001 Transfer to the deposit account for subventions from Central Road Fund			
O 1,38.60	1,38.60	20,16.33	+18,77.73

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Non Plan			
001 Central Road Fund Allocation Works under P W (Roads) Department [PR]			
0	1,38.60	1,38.60	28,70.34 +27,31.74

Reasons for final excess in the above cases have not been intimated (June, 2007).

Revenue(Charged)

- (i) **No amount of huge saving of Rs. 3,27.61 lakh constituting 57.13% of budget estimate was surrendered by the department during the year.**

Grant No.25 PUBLIC WORKS

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
80 General			
001 Direction and Administration			
Non Plan			
004 Execution			
0	2,07.12	2,07.12	.. -2,07.12

Reasons for non-utilisation of the entire fund have not been intimated (June, 2007).

2059 Public Works				
01 Office Buildings				
053 Maintenance and Repairs				
Non Plan				
003 Maintenance of other Government non-residential buildings PWD (Civil)				
0	2,33.10	2,33.10	1,32.05	-1,01.05

Reasons for saving in the above case have not been intimated (June, 2007).

Capital(Voted)

(i) The department exhibited significant saving of Rs. 3,10,31.31 lakh constituting 42.96% of budget estimate during the year. Similar saving was also noticed during the last successive four years as detailed below :-

Year	Total Grant	Actual Expenditure	Saving	Percent of Saving
(in thousands of Rupees)				
2002-2003	1,99,49,83	81,02,59	1,18,47,23	59.39%
2003-2004	4,82,81,00	2,70,81,78	2,11,99,22	43.90%
2004-2005	4,78,33,79	2,48,28,39	2,30,05,40	48.09%
2005-2006	6,90,71,81	4,23,89,19	2,66,82,62	38.63%

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

(ii) Out of huge final saving of Rs. 3,10,31.28 lakh in the grant, a meagre amount of Rs. 10,16.85 lakh (only 3% of total saving) was surrendered by the department during the year.

Grant No.25 PUBLIC WORKS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
80 General			
797 Transfer to/from Reserve Funds and Deposit Account			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Transport Infrastructure Development Fund(WBTIDF)			
	..	-66,31.80	-66,31.80
<p>Minus expenditure is attributed to periodical adjustment of expenditure incurred out of West Bengal Transport Infrastructure Development Fund (WBTIDF) during 2006-2007 as per G.O. No. 2334-F.B./O/28-1(27)/2006 dated 30.03.2007 of Government of West Bengal, Finance Department, Budget Branch.</p>			
4055 Capital Outlay on Police			
00			
207 State Police			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of different Police Stations etc. under the scheme of Modernisation of Police Force			
0	8,00.00	8,00.00	3,64.12 -4,35.88

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Administration of Justice -- Construction of Court Buildings at Different Places in West Bengal			
O 7,35.00	3,11.00	1,40.52	-1,70.46
R -4,24.00			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Sales Tax			
O 3,50.00	3,50.00	25.67	-3,24.33
SP008 Police -- State Head Quarters Police			
O 5,00.00	5,00.00	1,52.70	-3,47.30
SP009 Police -- District Police			
O 7,00.00	7,00.00	2,61.35	-4,38.65
SP010 Jails -- Others			
O 2,50.00	2,50.00	1,39.44	-1,10.56
SP012 Construction of Office Buildings of PWD Civil			
O 7,00.00	7,00.00	84.97	-6,15.03

Grant No. 25 PUBLIC WORKS

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP035 Construction of Court Buildings in Different Places in West Bengal				
O	5,61.50	3,11.00	91.08	-2,19.02
R	-2,50.50			
60 Other Buildings				
051 Construction				
Non Plan				
002 Construction of Jails-Schemes of Prison Reforms (Central Share)				
O	5,85.11	5,85.11	3,24.51	-2,60.60
4070 Capital Outlay on other Administrative Services				
00				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP004 Fire Protection Works				
O	3,00.00	3,00.00	86.86	-2,13.14

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of administrative and supervisory staff (including accommodation, etc.)			
O	2,50.00	2,50.00	11.09
-2,38.91			
202 Secondary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development of Government Secondary Schools			
O	5,00.00	5,00.00	2,16.12
-2,83.88			
04 Art and Culture			
105 Public Libraries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development and Expansion of Library Services (MEE)			
O	2,00.00	2,00.00	43.07
-1,56.93			
4210 Capital Outlay on Medical and Public Health			
02 Rural Health Services			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
O	24,26.00	24,26.00	5,51.03
-18,74.97			
SP008 Primary Health Care Services [HF]			
O	2,00.00	2,00.00	24.79
-1,75.21			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
03 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Under Graduate Medical Education			
0	5,00.00	5,00 00	2,40.41
SP004 Postgraduate Medical Education			
0	5,00.00	5,00.00	82.09
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Administrative Reforms Expansion of construction of collectorate Building Sub-divisional office buildings et. Residential Quarters for office and staff etc. (Exc. Police).			
0	5,00.00	5,00.00	85.80
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Lump Provision for the areas of SC dominance for renovation & construction of Administrative Buildings			
0	1,00.00	1,00.00	13.41

Grant No.25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 West Bengal Corridor Development Project			
O	63,64.00	63,64.00	33,36.42 -30,27.58
SP009 West Bengal Corridor Development Project[EAP] (State's Share of State Highways)			
O	41,68.00	41,68.00	19,79.94 -21,88.06
SP011 Improvement of State Roads & Bridges			
O	52,50.00	52,50.00	5,52.38 -46,97.62
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project [EAP]			
O	26,44.00	26,44.00	8,29.43 -18,14.57
SP002 West Bengal Corridor Development Project (State's Share)			
O	7,30.00	7,30.00	2,34.78 -4,95.22
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project[EAP]			
O	7,82.00	7,82.00	3,97.72 -3,84.28

Grant No.25 PUBLIC WORKS

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP002 West Bengal Corridor Development Project[EAP](State's Share of State Highways)				
O	3,12.00	3,12.00	32.11	-2,79.89
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Development of State Roads (other than BMS) [PR]				
O	9,00.00	11,43.47	7,57.00	-3,86.47
R	2,43.47			
SP003 P R - I. T. Investment				
O	1,00.00	1,00.00	4.66	-95.34
04 District and Other Roads				
337 Road Works				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP003 Dev. of State Roads Rural Roads				
O	17,12.00	17,12.00	7,64.25	-9,47.75
SP007 Scheme under RIDF P.W. Deptt.				
O	61,00.00	61,00.00	30,28.19	-30,71.81
789 Special Component Plan for SC/ST				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Construction				
O	12,86.00	..	11,18.46	+11,18.46
R	-12,86.00			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP011 Scheme under RIDF (RIDF) (PW)			
O	18,00.00	18,00.00	26.17
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads(Construction)			
O	3,22.00	1,12.30	23.87
R	-2,09.70			-88.43
SP003 Schemes under RIDF (Roads)			
O	6,00.00	7,59.12	3,97.05
R	1,59.12			-3,62.07
SP004 Development of State Roads			
O	5,20.00	5,20.00	78.00
SP011 Schemes under RIDF (RIDF) (PW)			
O	6,00.00	6,00.00	4.87

Reasons for anticipated saving / excess by re-appropriation as well as final saving in the above cases have not been intimated (June,2007).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Land Revenue Modernisation of Survey Works, Construction of Records Room at Village Level Office			
0	1,50.00	1,50.00	.. -1,50.00
4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
104 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Estt. of New Government Polytechnics [ET]			
0	1,40.00	1,40.00	.. -1,40.00
4210 Capital Outlay on Medical and Public Health			
02 Rural Health Services			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Basic Health Project for Upgradation of Primary Health Care Services			
0	9,00.00	9,00.00	.. -9,00.00

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Basic Health Project for Upgradation of Primary Health Care Services			
0	2,00.00	2,00.00	.. -2,00.00
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
107 Police Housing			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes of the Police Housing - Construction of Residential Buildings in respect of ongoing projects			
0	2,50.00	2,50.00	.. -2,50.00
4408 Capital Outlay on Food Storage and Warehousing			
02 Storage and Warehousing			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction / Re-construction / Repair of G.F.D. Godowns for implementation of Targeted P.D.S.			
0	1,05.00	1,05.00	.. -1,05.00

Grant No.25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
101 Bridges			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of a bridge over the river Dwaraka at Ganthla in the District of Murshidabad			
O	5,00.00	5,00.00	.. -5,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2007).

789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Development of State Roads [PR]			
O	10,00.00	80.00	.. -80.00
R	-9,20.00		

Reasons for reduction of fund by re-appropriation and non-utilisation of reduced fund have not been intimated (June,2007).

4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Administration of Justice- Construction of Multistoried Buildings at High Court Tram Terminus for accommodation of M.L.A.s and Gr.-D Staff of W.B.L.A.			
O	1,00.00	..	0.66 +0.66
R	-1,00.00		

Reasons for withdrawal of entire fund by re-appropriation and still incurring expenditure thereafter have not been intimated (June, 2007).

Grant No. 25 PUBLIC WORKS

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5054	Capital Outlay on Roads and Bridges			
80	General			
800	Other Expenditure			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005	Programmes for Roads and Bridges under special central assistance (RB)			
O	56,14.00	} 57.03.00	6.62.89	-50,40.11
R	89.00			

Reasons for enhancement of fund by re-appropriation and final saving thereafter have not been intimated (June,2007).

4059	Capital Outlay on Public Works			
01	Office Buildings			
051	Construction-General Pool Accommodation			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018	Parliamentary Affairs Department			
O	3,39.00	} 28.00	29.17	+1.17
R	-3,11.00			

Reasons for withdrawal of fund by re-appropriation and final saving thereafter have not been intimated (June,2007).

Grant No. 25 PUBLIC WORKS

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
201 Acquisition of Land			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Administration of Justice			
O	4,50.00	7,56.25	7,56.25
R	3,06.25		..

Reasons for anticipated excess have not been intimated (June,2007).

4059 Capital Outlay on Public Works				
01 Office Buildings				
051 Construction-General Pool Accommodation				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP015 Other Administrative Services				
O	5,67.00	5,67.00	36,32.98	+30,65.98

Reasons for excess have not been intimated (June,2007).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4210 Capital Outlay on Medical and Public Health			
03 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Teaching Facilities in Ayurvedic System of Medicine			
O 2.00	2.00	1,10.66	+1,08.66
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
799 Suspense			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads			
O 10,00.00	10,00.00	63,84.84	+53,84.84
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Scheme under RIDF P.W. (Roads) Deptt.			
O 72,00.00	89,37.39	90,77.62	+1,40.23
R 17,37.39			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Scheme under RIDF (Roads)			
O 22,00.00	} 27,19.19	22,97.25	-4,21.94
R 5,19.19			
SP004 Development of State Roads - District Roads [PR]			
O 10,00.00	10,00.00	12,14.44	+2,14.44
 Reasons for enhancement of fund by re-appropriation as well as final excess in the above cases have not been intimated (June, 2007).			
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Non Plan			
001 Governor [PL]			
	..	97.98	+97.98

Grant No.25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
202 Secondary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Improvement of Teachers Training facilities			
	..	81.49	+81.49
4210 Capital Outlay on Medical and Public Health			
03 Medical Education, Training and Research			
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Teaching facilities in Ayurvedic System of Medicine			
	..	1,14.32	+1,14.32
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Improvement and strengthening of flood affected State roads with loan assistance from HUDCO - PWD			
	..	3,57.14	+3,57.14

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
04 District and Other Roads			
337 Roads Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Restoration/Development of roads in Calcutta, North 24-Pgs. and South 24- Pgs. -P.W. (Roads) Department-(HUDCO)			
	..	1,02.00	+1,02.00
05 Roads of Inter State or Economic Importance			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 State Roads of Inter-State Economic Importance			
	..	5,36.60	+5,36.60
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Lump Provision for settlement of outstanding balances under CSSA for Public Works (Roads) Department			
		5,55.67	+5,55.67

Reasons for incurring expenditure without budget provision have not been intimated (June, 2007).

Capital (Charged)

- (i) Saving of Rs. 8.87 lakh in the grant was not surrendered by the department during the year.

Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Revenue (Voted) grant included Rs. 1,62,13.30 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of transactions under the minor head have been explained in note (v) under the Revenue (Voted) section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head	Opening Balance	Debit	Credit	Net Actuals	Closing Balance
	Debit + Credit -				Debit + Credit -
(In lakhs of rupees)					
2059	Public Works				
01	Office Buildings				
799	Suspense				
Non Plan	Public Works				
001	Department (Construction Board)				
65	Cash Settlement	+2,78.50	+0.00	+0.00	+2,78.50
	- Suspense				
75	Purchase	-19,23.98	+6.28	+0.00	-19,17.70
89	Stock	+13,88.56	+15.31	+0.00	+14,03.87
90	Miscellaneous Works	+29,49.70	+55.82	+0.00	+30,05.52
Total		+26,92.78	+77.41	+0.00	+27,70.19
Non Plan	Public Works				
002	Directorate				
65	Cash Settlement	+45,42.48	+78,72.27	+0.00	+1,24,14.75
	- Suspense				
75	Purchase	-2,41,93.28	+1,94.96	+0.00	-2,39,98.32
89	Stock	+16,07.94	+69,16.33	+0.00	+85,24.27
90	Miscellaneous Works	+49,46.22	+11,43.07	+0.00	+60,89.29
Total		-1,30,96.64	+1,61,26.63	+0.00	+30,29.99
3054	Roads and Bridges				
80	General				
799	Suspense				
Non Plan	Suspense				
001	Suspense				
89	Stock	+0.00	+9.26	+0.00	+9.26
Total		+0.00	+9.26	+0.00	+9.26

Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Capital (Voted) grant included Rs.63,84.84 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of transactions under the minor head have been explained in note (v) under the Revenue (Voted) section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
5054 Capital Outlay on Roads and Bridges					
03 State Highways					
799 Suspense					
Plan					
SP001 Development of State Roads					
65 Cash Settlement	+45,58.71	+25,56.32	+0.00	+25,56.32	+71,15.03
Suspense Accounts					
75 Purchase	-61,51.63	+0.00	+0.00	+0.00	-61,51.63
89 Stock	+1,97,00.94	+27,61.24	+0.00	+27,61.24	+2,24,62.18
90 Miscellaneous Works	+84,95.61	+10,67.28	+0.00	+10,67.28	+95,62.89
Total	+2,66,03.63	+63,84.84	+0.00	+63,84.84	+3,29,88.47

Grant No.26 HILL AFFAIRS (All voted)

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

REVENUE -

Major Head

2551 Hill Areas
3451 Secretariat-Economic Services

Voted

Original :	1,62,00,84	}	1,69,39,21	1,78,22,32	+8,83,11
Supplementary :	7,38,37				
Amount surrendered during the year (31st March 2007).						Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 8,83.11 lakh; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 8,83.11 lakh in the grant, supplementary provision of Rs. 7,38.37 lakh obtained in March,2007 proved to be inadequate.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2551 Hill Areas			
60 Other Hill Areas			
191 Assistance to Darjeeling Gorkha Autonomous Hill Council			
Non Plan			
011 Hill Affairs Sector			
0	4,25.10	4,25.10	+8,32.61

Grant No. 26 HILL AFFAIRS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Hill Affairs Sector			
0	7,36.00	7,36.00	12,18.57
			+4,82.57
Reasons for excess in both cases have not been intimated (June,2007).			
2551 Hill Areas			
60 Other Hill Areas			
191 Assistance to Darjeeling Gorkha Autonomous Hill Council			
Non Plan			
017 Public Works Sector			
		..	1,85.19
			+1,85.19
Reasons for incurring expenditure without budget provision resulting in final saving have not been intimated(June, 2007).			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP059 Infrastructural Facilities for the Hill Affairs Programmes under RIDF			
O	6,00.00	11,50.00	12,65.94
S	5,50.00		
			+1,15.94

Supplementary provision obtained in March,2007 in the above case was stated to be required for the fund under additional Central Assistance as well as for implementation of RIDF Schemes. Reasons for eventual excess have not been intimated (June, 2007).

Grant No.26 HILL AFFAIRS

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2551 Hill Areas				
60 Other Hill Areas				
191 Assistance to Darjeeling Gorkha Autonomous Hill Council				
Non Plan				
003 Medical and Public Health Sector				
0	24,98.02	24,98.02	24,04.56	-93.46
016 Public Works (Roads) Sector				
0	3,82.32	3,82.32	1,80.27	-2,02.05
022 Education Sector (Secondary)				
0	33,91.28	33,91.28	32,95.62	-95.66
023 Education Sector (Primary)				
0	34,14.54	34,14.54	33,23.96	-90.58

Reasons for saving in the above cases have not been intimated (June,2007).

Grant No. 27 HOME

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
(in thousands of rupees)				
REVENUE -				
Major Head				
2014	Administration of Justice			
2015	Elections			
2049	Interest Payments			
2052	Secretariat-General Services			
2055	Police			
2070	Other Administrative Services			
2075	Miscellaneous General Services			
2235	Social Security and Welfare			
2250	Other Social Services			
2575	Other Special Areas Programmes			
3451	Secretariat-Economic Services			
3454	Census Surveys and Statistics			
Voted				
Original :	16,10,11,76	} 17,40,58,39	16,74,70,01	-65,88,38
Supplementary :	1,30,46,63			
Amount surrendered during the year (31st March 2007).				20,77,39
Charged :				
Original :	6,77,11	} 6,83,69	6,87,33	+3,64
Supplementary	6,58			
Amount surrendered during the year (31st March 2007).				Nil
CAPITAL -				
Major Head				
4070	Capital Outlay on other Administrative Services			
4575	Capital Outlay on other Special Areas Programmes			
6004	Loans and Advances from the Central Government			
Voted				
Original :	27,45,35	} 46,04,71	37,89,22	-8,15,49
Supplementary :	18,59,36			
Amount surrendered during the year (31st March 2007).				Nil
Charged :				
Original :	4,14,62	} 4,14,62	4,14,61	-1
Supplementary	..			
Amount surrendered during the year (31st March 2007).				Nil

Grant No. 27 HOME

Notes and Comments -

Revenue(Voted)

- (i) Though the ultimate saving in the voted grant worked out to Rs. 65,88.38 lakh, only an amount of Rs. 20,77.39 lakh (31.53%) was surrendered during the year.
- (ii) Overall saving disclosed in the grant is less than 5% of the total budget provision. However, substantial saving /excess were noticed in the following cases.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2055 Police				
00				
109 District Police				
Non Plan				
005 Security Related Expenditure in Naxal Affected Districts of Bankura, Purulia & Midnapore				
O	57.22	} 2,94.89	1,96.35	-98.54
S	2,85.77			
R	-48.10			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for security related additional expenditure in the Naxal affected districts of Bankura, Purulia and Midnapore. Reasons for anticipated as well as final saving have not been intimated (June, 2007).

2015 Elections

00

106 Charges for conduct of election
to State/Union Territory
Legislature

Non Plan

001 Assembly Elections [CE]

O	60,00.00	} 82,84.00	76,99.53	-5,84.47
S	22,84.00			

Enhancement of fund by supplementary provision in March, 2007 was stated to be required for General Election to the West Bengal Legislative Assembly 2006 and bye election. Reasons for final saving have not been intimated (June, 2007).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2070 Other Administrative Services				
00				
107 Home Guards				
Non Plan				
001 Headquarters-Home Guards Raised in Connection with Emergency				
O	10,52.79	} 23,35.43	10,93.49	-12,41.94
S	12,82.64			

Enhancement of fund by supplementary provision obtained in March, 2007 was stated to be required for making arrear payments to the Border Wing Home Guard Personnel who were absorbed as full time staff of Border Wing Home Guard Battallion, West Bengal. Reasons for final saving have not been intimated (June, 2007).

2055 Police				
00				
001 Direction and Administration				
Non Plan				
002 District Police				
O	20,75.50	} 12,85.78	17,31.75	+4,45.97
R	-7,89.72			
111 Railway Police				
Non Plan				
002 Railway Police-Howrah G.R.P.				
O	17,89.17	} 16,12.67	16,92.96	+80.29
R	-1,76.50			

Grant No.27 HOME

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
003	Railway Police-Sealdah G.R.P.			
O	14,61.63	13,59.31	14,49.39	+90.08
R	-1,02.32			
2070	Other Administrative Services			
00				
800	Other Expenditure			
Non Plan				
010	National Volunteer Force District Battalions Bangiya Agragami Dal-2nd Biswakarma Battalion			
O	6,91.46	5,61.02	5,77.96	+16.94
R	-1,30.44			

No tangible reasons for anticipated saving and eventual excess in the above cases have been intimated (June, 2007).

Grant No.27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
800 Other Expenditure			
Non Plan			
009 National Volunteer Force District Battalions Bangia Agragami Dal - 1st Biskarma Battalion			
O	4,79.45		
R	-2,04.01	2,75.44	2,63.96
			-11.48

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

2015 Elections				
00				
102 Electoral Officers				
Non Plan				
001 Election Establishment				
O	10,74.10	10,74.10	9,89.41	-84.69

Grant No.27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
001 Home Department (Excluding Transport & Passport Branches, etc..)			
0	10,83.07	10,83.07	8,99.14
			-1,83.93
2055 Police			
00			
001 Direction and Administration			
Non Plan			
001 State Headquarters' Police			
0	52,58.09	52,58.09	20,63.76
			-31,94.33
003 Education and Training			
Non Plan			
001 State Headquarters Police			
0	2,97.49	2,97.49	1,58.78
			-1,38.71
102 Central Reserve Police			
Non Plan			
001 Adjustment for Deployment of Central Reserve Police Force [HP]			
0	8,68.00	8,68.00	2,32.00
			-6,36.00

Grant No. 27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
108 State Headquarters Police				
Non Plan				
010 Agency Functions of Ministry of Home Affairs relating to Registration and Surveillance of Foreigners				
0	9,51.76	9,51.76	7,29.83	-2,21.93
113 Welfare of Police Personnel				
Non Plan				
001 Hospitals for State Headquarters' Police				
0	4,51.30	4,51.30	3,51.95	-99.35
2070 Other Administrative Services				
00				
106 Civil Defence				
Non Plan				
002 Air Raid Precaution - Direction and Administration				
0	14,30.08	14,30.08	13,30.53	-99.55
006 Establishment of West Bengal Civil Emergency Force				
0	5,24.73	5,24.73	4,43.59	-81.14
107 Home Guards				
Non Plan				
002 District Home Guard in Connection with Emergency				
0	81,00.53	81,00.53	62,35.16	-18,65.37
003 Border Wing, Home Guard Battalion				
0	14,24.70	14,24.70	8,76.57	-5,48.13

Grant No. 27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Non Plan			
023 National Cadet Crops (NCC)			
0	8,89.33	8,89.33	7,63.76 -1,25.57
2015 Elections			
00			
103 Preparation and Printing of Electoral Rolls			
Non Plan			
001 (i) Parliamentary Constituencies (ii) Assembly Constituencies			
0	19,00.00	19,00.00	16,24.24 -2,75.76
3454 Census Survey and Statistics			
01 Census			
800 Other Expenditure			
Non Plan			
001 Preparation of Census Handbook			
0	2,02.71	2,02.71	8.25 -1,94.46

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 27 HOME

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2015 Elections				
00				
105 Charges for Conduct of Elections to Parliament				
Non Plan				
001 Lok Sabha Election [CE]				
O	2,00.20	5,17.98	6,90.04	+1,72.06
S	3,17.78			

Augmentation of fund by obtaining supplementary provision in March, 2007 was stated to be required for residual expenditure for Lok Sabha Election, 2004. Reasons for eventual excess have not been intimated (June, 2007).

2055 Police				
00				
109 District Police				
Non Plan				
001 West Bengal Police				
O	7,52,53.08	8,36,22.09	8,46,65.19	+10,43.10
S	83,69.01			

Enhancement of fund by obtaining supplementary provision in March, 2007 was stated to be required for meeting additional establishment charges of West Bengal Police. Reasons for final excess have not been intimated (June, 2007).

Grant No.27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
104 Special Police			
Non Plan			
001 Eastern Frontier Rifles (West Bengal Battalion)			
O 18,70.14 } R 5,17.06 }	23,87.20	29,18.61	+5,31.42
 2070 Other Administrative Services			
00			
800 Other Expenditure			
Non Plan			
024 NVF District Battalions- Administration of regular Establishment			
O 36.53 } R 80.77 }	1,17.30	1,18.32	+1.02

Reasons for anticipated as well as final excess have not been intimated (June,2007).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
101 Criminal Investigation and Vigilance			
Non Plan			
001 Criminal investigation Department (Excluding Forensic Science Laboratory)			
O 23,62.05 } R -2,07.74 }	21,54.31	23,97.18	+2,42.87
104 Special Police			
Non Plan			
002 Raising of India Reserve Battalion (I.R. Battalion)			
O 6,47.12 } R -1,24.26 }	5,22.86	7,90.97	+2,68.11
111 Railway Police			
Non Plan			
004 Railway Police-Siliguri G.R.P.			
O 4,20.85 } R -16.34 }	4,04.51	4,70.88	+66.37
800 Other Expenditure			
Non Plan			
004 Additional Police Force for Enforcement Branch			
O 10,08.47 } R -3.36 }	10,05.11	12,97.18	+2,92.07

Grant No. 27 HOME

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
009 Agency Functions of Ministry of External Affairs relating to Passport and Emigration				
O	1,61.55	} 1,46.14	2,98.18	+1,52.04
R	-15.41			
010 Additional Police deployed for the performance of Agency Function of Ministry of Home Affairs for Registration and Survillance of Foreigners (HP)				
O	2,84.91	} 2,01.54	4,45.13	+2,43.59
R	-83.37			

Reasons for anticipated saving and eventual excess in the above cases have not been intimated (June, 2007).

2015 Elections

00

108 Issue of Photo Identity Cards
to Voters

Non Plan

001 Photo Identity Cards [CE]

O	5,00.00	5,00.00	7,62.82	+2,62.82
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Grant No.27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
108 State Headquarters Police			
Non Plan			
001 Calcutta Police			
0	3,10,39.73	3,10,39.73	3,17,03.43
			+6,63.70
115 Modernisation of Police Force			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Modernisation of Police Force			
[HP]			
0	8,00.00	8,00.00	12,14.20
			+4,14.20
800 Other Expenditure			
Non Plan			
011 Expenditure for Development of			
Traffic in Kolkata out of			
Revenue Spot Fines			
0	2,00.00	2,00.00	3,47.57
			+1,47.57
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Agriculture Sector (i)			
Construction of Market Complex			
0	1,00.00	1,00.00	1,84.73
			+84.73

Reasons for excess in the above cases have not been intimated (June, 2007).

Grant No.27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Police Sector Launch Speed Boat etc.			
O	80.00	1,17.99	2,55.39
S	37.99		
			+1,37.40

Augmentation of fund by obtaining supplementary provision in March, 2007 was stated to be required mainly for development work under Border Area Development Programme in the Police Sector. Reasons for final saving have not been intimated (June, 2007).

2055 Police

00

109 District Police

Non Plan

004 Agency Function of Ministry of
Home Affairs relating to
Immigration Checkpost on
International Border

O	3,20.90	3,87.15	5,13.92
S	1,76.68		
R	-1,10.43		
			+1,26.77

Enhancement of fund by obtaining supplementary provision in March, 2007 was stated to be required for meeting increased administrative cost for agency function of Ministry of Home Affairs relating to Immigration Check Post on International Border. Reasons for anticipated saving as well as final excess have not been intimated (June, 2007).

Revenue (Charged)

- (i) Expenditure exceeded the budget provision by Rs. 3.64 lakh; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 3.64 lakh in the grant, Supplementary provision of Rs. 6.58 lakh, obtained in March 2007, proved inadequate.

Capital (Voted)

- (i) In view of overall saving of Rs. 8,15.49 lakh (17.71% of budget provision) in the grant supplementary provision of Rs. 18,59.36 lakh proved excessive.
- (ii) No portion of substantial saving of Rs. 8,15.49 lakh (29.70% of original budget estimate) in the grant was surrendered by the department during the year.

(iii) Saving occurred mainly under :

4070 Capital Outlay on Other Administrative Services

00

800 Other Expenditure

Non Plan

001 Agency Function of the Ministry
of Home Affairs for Creation and
Development of Infrastructure

O	97.85	97.85	-97.85
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Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No.27 HOME

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Road Sector (i) Construction / Strengthening of Road, Bridge, Culvert, Jetty.			
O 11,77.00			
S 5,95.49	17,72.49	10,73.20	-6,99.29

Augmentation of fund by obtaining supplementary provision in March, 2007 was stated to be required for construction of roads, bridges, culverts, jetties etc. under Border Area Development Programme with 100% Special Central Assistance. Reasons for final saving have not been intimated (June, 2007).

SP010 Power Sector Creation of Energy Services			
O 2,00.00	2,00.00	74.48	-1,25.52

Reasons for saving have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Police Sector			
O 20.00	20.00	1,07.40	+87.40

Reasons for excess in the above cases have not been intimated (June, 2007).

Grant No. 28 HOUSING

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2216 Housing			
2217 Urban Development			
2251 Secretariat-Social Services			
2852 Industries			
Voted			
Original :	62,99,83	62,99,83	1,51,49,31
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				8,55,56
Charged :			
Original :	8,00,41	8,00,41	5,31,71
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				3,17,65
CAPITAL -			
Major Head			
4216 Capital Outlay on Housing			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Voted			
Original :	19,05,71	19,36,91	6,33,25
Supplementary :	31,20		
Amount surrendered during the year (31st March 2007).				11,92,19
Charged :			
Original :	6,06,26	6,06,26	1,26
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				44,16

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 88,49.48 lake; the excess requires regularisation.
- (ii) Though there was an overall excess of Rs. 88,49.48 lakh in the grant, an amount of Rs. 8,55.56 lakh surrendered during the year proves lack of realistic budget control by the department.

Grant No.28 HOUSING

(iii) In the case of sub-head marked (*) in the grant, substantial saving occurred also during the previous three years. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adequate care during adoption of budget provisions in future.

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2217 Urban Development			
05 Other Urban Development Schemes			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to Bhangore-Rajarhat Development Authority			
O 40.00	} 25.00	96,82.51	+96,57.51
R -15.00			

Reasons for anticipated saving and final excess have not been intimated (June,2007).

2216 Housing			
01 Government Residential Buildings			
700 Other Housing			
Non Plan			
005 Estate Management Estate Directorate			
O 19,97.61	} 23,28.57	22,03.58	-1,24.99
R 3,30.96			

Reasons for anticipated excess and final saving have not been intimated (June, 2007).

Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2216 Housing			
80 General			
800 Other Expenditure			
Non Plan			
002 Construction of Houses for cyclone affected people by the WBHB through North and South 24-nas Z.Ps.			
O	3,50.00	3,50.00	4,49.94
			+99 94

Reasons for excess have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2852 Industries			
08 Consumer Industries			
600 Others			
Non Plan			
004 (11) Operation and Maintenance			
O	5,62.50	4,40.73	4,62.31
R	-1,21.77		+21.58

Reasons for anticipated saving and final excess have not been intimated (June, 2007).

Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2216 Housing			
80 General			
800 Other Expenditure			
Non Plan			
001 Grants to WBHB for Payment of Interest Liabilities to WBIDFC-Subsidy			
O 4,15.55 } R -4,15.55 }

Reasons for withdrawal of entire fund through re-appropriation / surrender have not been intimated (June, 2007).

2216 Housing				
01 Government Residential Buildings				
700 Other Housing				
Non Plan				
002 Government Housing Scheme				
O 4,00.00 } R -2,83.87 }	1,16.13	2,27.32	+1,11.19	

Reasons for anticipated saving and final excess have not been intimated (June, 2007).

Grant No. 28 HOUSING

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2216 Housing					
80 General					
001 Direction and Administration					
Non Plan					
001 Housing Directorate					
	O	18,82.70	} 16,98.19	16,49.93	-48.26
	R	-1,84.51			

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Revenue(Charged)

- (i) The department surrendered Rs. 3,17.65 lakh in the appropriation, which is more than the gross saving of Rs. 2,68.70 lakh during the year. This indicates lack of control over financial management on the part of the controlling authority.

Grant No. 28 HOUSING

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
004 Other Items Interest on Loans from Life Insurance Corporation of India			
O 5,00.00 } R -1,40.88 }	3,59.12	3,77.13	+18.01

Reasons for anticipated saving and final excess have not been intimated (June, 2007).

2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
005 Other Items Interest on Loans from the General Insurance Corporation of India			
O 3,00.00 } R -1,76.77 }	1,23.23	1,54.17	+30.94

Reasons for anticipated saving and final excess have not been intimated (June, 2007)

Capital(Voted)

- (i) In view of overall saving of Rs. 13,03.66 lakh (67.30% of the budget provision) in the grant, making supplementary provision in March, 2007 of Rs. 31.20 lakh proved to be too excessive.
- (ii) Against total saving of Rs. 13,03.66 lakh in the grant, an amount of Rs. 11,92.19 lakh was surrendered by the department during the year.

Grant No. 28 HOUSING

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
02 Urban Housing			
105 Rental Housing Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of Houses under Rental Housing schemes for State Government Employees			
O 6,00.00	1,08.08	1,09.11	+1.03
R -4,91.92			

Reasons for anticipated saving and final excess have not been intimated (June, 2007).

4216 Capital Outlay on Housing			
02 Urban Housing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Land Acquisition and Development Scheme			
O 1,50.00	54.02	22.91	-31.11
S 31.20			
R -1,27.18			

Augmentation of fund by supplementary provision was stated to be required for land acquisition development scheme. Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
02 Urban Housing			
105 Rental Housing Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Rental Housing Scheme for Working Women-One room Apartment			
	O 2,80.00		
	R -1,35.66	1,44.34	98.93
	}		-45.41
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 (d) Replacement and Renovation of Existing Housing Estates			
	O 5,90.00		
	R -1,79.92	4,10.08	3,59.10
	}		-50.98

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Capital(Charged)

- (i) The grant exhibits huge saving to the extent of 99.79% of budget estimate during the year.
- (ii) Against total saving of Rs. 6,05.00 lakh, only Rs. 44.16 lakh (7.30% of overall saving) was surrendered by the department during the year. All these require more realistic approach towards budget formulation on the part of the financial executive.

Grant No. 28 HOUSING

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
103 Loans from Life Insurance Corporation of India			
Non Plan			
002 Loans from Life Insurance Corporation of India [HO]			
O	4,50.00		
R	-31.76	4,18.24	.. -4,18.24
104 Loans from General Insurance Corporation of India			
Non Plan			
002 Loans from General Insurance Corporation of India [HO]			
O	1,55.00		
R	-12.40	1,42.60	.. -1,42.60

Reasons for non-utilisation of entire fund resulting in final saving have not been intimated (June, 2007).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

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

REVENUE -

Major Head

2852 Industries

3451 Secretariat-Economic Services

Voted

Original :	1,31,50	}	1,31,50	81,38	-50,12
Supplementary :	..				

Amount surrendered during the year
(31st March 2007).

Nil

CAPITAL -

Major Head

4858 Capital Outlay on Engineering
Industries

4860 Capital Outlay on Consumer Industries

4875 Capital Outlay on Other Industries

6004 Loans and Advances from the Central
Government

6858 Loans for Engineering Industries

6860 Loans for Consumer Industries

Voted

Original :	10,00,00	}	10,00,00	73,82	-9,26,18
Supplementary :	..				

Amount surrendered during the year
(31st March 2007).

Nil

Charged :

Original :	60,00	}	60,00	60,00	..
Supplementary	..				

Amount surrendered during the year
(31st March 2007).

Nil

Notes and Comments -

Revenue (Voted)

- (i) No portion of the saving of Rs. 50.12 lakh in the grant was surrendered by the department during the year.
- (ii) The grant exhibits saving to the tune of 38.11% of budget provision. Similar saving was also disclosed during 2005-2006 (Rs. 1,02.95 lakh, 55.74% of budget provision), 2004-2005 (Rs. 44.33 lakh, 31.57% of budget estimate) and 2003-2004 (Rs. 44.46 lakh, 28.68% of budget grant). All these require more scientific views in making budgetary provision.

Grant No. 29 INDUSTRIAL RECONSTRUCTION

(iii) The sub-head marked (*) in the grant, showed substantial saving during the previous three years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2852 Industries			
06 Engineering Industries			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Strengthening of the Set up of the Industrial Reconstruction Deptt.			
0	50.00	50.00	18.99 -31.01

Reasons for saving have not been intimated (June,2007).

Capital(Voted)

- (i) Wide variation between budget provision and actual expenditure resulting in overall saving of Rs. 9,26.18 lakh (i.e. 92.63% of total budget provision) in the grant indicates requirement of adoption of scientific views in framing budget estimates.
- (ii) No portion of the huge saving of Rs. 9,26.18 lakh (92.63% of budget provision) in the grant was surrendered by the department during the year.
- (iii) The sub-head marked (*) in the grant, disclosed substantial saving during the previous three years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

Grant No. 29 INDUSTRIAL RECONSTRUCTION

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4858 Capital Outlay on Engineering Industries			
60 Others			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Revival of Closed and Sick Units			
0	50.00	50.00	.. -50.00
4860 Capital Outlay on Consumer Industries			
60 Others			
600 Others			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Revival of Closed and Sick Industrial Units			
0	50.00	50.00	.. -50.00
4875 Capital Outlay on Other Industries			
60 Other Industries			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Acquisition of Industries			
0	50.00	50.00	.. -50.00

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
60 Other Engineering Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
004 Loans for Payment of Arrear Sales Tax Dues of the Central Public Sector Undertaking Units *			
0	1,00.00	1,00.00	.. -1,00.00
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
006 Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax Dues			
0	3,50.00	3,50.00	.. -3,50.00
007 Loans for Payment of Arrear Sales Tax Dues of Central Public Sector Undertaking Units			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2007).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
60 Other Engineering Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
003 Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax Dues			
0	3,00.00	3,00.00	73.82 -2,26.18

Reasons for saving have not been intimated (June,2007).

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

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

(in thousands of rupees)

REVENUE -

Major Head

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

Voted

Original :	69,34,29	}	81,06,02	71,16,30	-9,89,72
Supplementary :	11,71,73				
Amount surrendered during the year (31st March 2007).					44,59

CAPITAL -

Major Head

4220	Capital Outlay on Information and Publicity
6220	Loans for Information and Publicity
6875	Loans for other Industries

Voted

Original :	3,74,90	}	3,74,90	3,88,05	+13,15
Supplementary :	..				
Amount surrendered during the year (31st March 2007).					2,68

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 9,89.72 lakh in the grant, supplementary provision of Rs. 11,71.73 lakh obtained in March, 2007 proved to be excessive.
- (ii) Of the ultimate saving of Rs. 9,89.72 lakh, huge amount of Rs. 9,45.13 lakh remained unsurrendered.

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2220 Information and Publicity				
60 Others				
101 Advertising and Visual Publicity				
Non Plan				
001 Advertising, Sales and Publicity Expenses				
O	23,39.00	} 25,00.00	20,40.46	-4,59.54
S	1,61.00			

Augmentation of fund by supplementary provision in March, 2007 was stated to be required for advertising and visual publicity. As there was huge saving of Rs. 4,59.54 lakh against the scheme, further provision of supplementary grant for Rs. 1,61.00 lakh thereof proved to be unjustified. Reasons for saving have not been intimated (June, 2007).

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

Reasons for non-utilisation of fund have not been intimated (June, 2007).

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2205 Art and Culture			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP039 Sanqet Academy Bhawan.			

C	1,00.00	}	..	..	..
R	-1,00.00		..	..	..

Reasons for withdrawal of entire fund have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)		
		(in lakhs of rupees)			
2205 Art and Culture					
00					
102 Promotion of Arts and Culture					
Non Plan					
020 Rabindra Cultural Institutions					
O	29.11	}	40.54	1,24.87	+84.33
R	11.43				

Reasons for anticipated as well as final excess have not been intimated (June,2007).

Capital (Voted)

- (i) The expenditure exceeded the provision by Rs. 13.15 lakh. The excess requires regularisation.
- (ii) Though there was an overall excess of Rs. 13.15 lakh in the grant, an amount of Rs. 2.68 lakh was surrendered by the department during the year reflecting a lack of control over the budgetary system by the department.

Grant No. 31 INFORMATION TECHNOLOGY (All voted)

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

REVENUE -

Major Head

2251 Secretariat-Social Services

Voted

Original :	28,00,31	}	28,00,31	13,51,10	-14,49,21
Supplementary :	..				
Amount surrendered during the year (31st March 2007).					Nil

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services

4859 Capital Outlay on Telecommunication and Electronic Industries

6859 Loans for Telecommunication and Electronic Industries

Voted

Original :	8,10,00	}	8,10,00	55,85,67	+47,75,67
Supplementary :	..				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (1) No portion of the significant saving of Rs. 14,49.21 lakh (51.75% of the total budget provision) was surrendered by the department during the year.

Grant No. 31 INFORMATION TECHNOLOGY

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2251 Secretariat-Social Services			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 National E-Governance Action Plan			
0	3,00.00	3,00.00	.. -3,00.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 National E-Governance Action Plan			
0	1,00.00	1,00.00	.. -1,00.00
Reasons for non-utilisation of entire fund in both the cases have not been intimated (June, 2007).			
2251 Secretariat-Social Services			
00			
090 Secretariat			
Non Plan			
018 Department of Information Technology			
0	80.31	80.31	37.65 -42.66
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Promotion of Information Technology based industries			
0	5,00.00	5,00.00	4,53.39 -46.61
SP006 Development of IT culture in the state through IT literacy programme in Schools, Colleges & other educational Institutions			
0	1,00.00	1,00.00	25.00 -75.00

Grant No. 31 INFORMATION TECHNOLOGY

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP010 Arrangement for Video- conference with District Headquarters, Network connection with Districts (IT)			
0	3,00.00	3,00.00	2,29.53 -70.47
SP016 National E-Governance Action Plan (NEGAP)			
0	8,95.00	8,95.00	1,26.16 -7,68.84

Reasons for saving in the above cases have not been intimated (June, 2007).

Capital(Voted)

- (1) Expenditure exceeded the provision by Rs. 47,75.67 lakh; it requires regularisation. This also requires more realistic approach towards budget formulation.

Grant No. 31 INFORMATION TECHNOLOGY

(ii) **Excess occurred mainly under :**

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4859 Capital Outlay on Telecommunication and Electronic Industries			
02 Electronics			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 W. B. Electronics Industry Development Corporation Ltd.			
0	1,00.00	1,00.00	49,82.14 +48,82.14

Reasons for final excess have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Venture Capital Fund			
0	3,00.00	3,00.00	2,00.00 -1,00.00

Reasons for saving have not been intimated (June, 2007).

Grant No. 32 IRRIGATION AND WATERWAYS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049	Interest Payments		
2250	Other Social Services		
2551	Hill Areas		
2700	Major Irrigation		
2701	Major and Medium Irrigation		
2711	Flood Control and Drainage		
3451	Secretariat-Economic Services		
Voted			
Original :	2,98,22,45	} 3,61,42,46	3,60,13,38
Supplementary :	63,20,01		
Amount surrendered during the year (31st March 2007).				-1,29,08
			Nil
Charged :			
Original :	1,17,49	} 1,17,66	1,17,48
Supplementary	17		
Amount surrendered during the year (31st March 2007).				-18
			Nil
CAPITAL -			
Major Head			
4700	Capital Outlay on Major Irrigation		
4701	Capital Outlay on Major and Medium Irrigation		
4711	Capital Outlay on Flood Control Projects		
6004	Loans and Advances from the Central Government		
Voted			
Original :	3,47,72,59	} 3,47,72,59	1,67,14,89
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-1,80,57,70
			Nil
Charged :			
Original :	68,32	} 9,68,32	9,27,08
Supplementary	9,00,00		
Amount surrendered during the year (31st March 2007).				-41,24
			Nil

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

- (1) No portion of a meagre saving of Rs. 1,29.08 lakh was surrendered by the department during the year.

Grant No. 32 IRRIGATION AND WATERWAYS

(ii) The sub-head marked (*) in the grant showed substantial saving also during the last three years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on a realistic basis.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2700 Major Irrigation			
03 Damodar Valley Project			
001 Direction and Administration			
Non Plan STATE PLAN (NINTH PLAN AND COMMITTED)			
SN001 Barrage & Irrigation System of D. V. Project			
O	81.11	81.11	..
			-81.11

Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

2700 Major Irrigation				
02 Kanqabatı Reservoir Project				
001 Direction and administration				
Non Plan STATE PLAN (NINTH PLAN AND COMMITTED)				
SN001 Kanqabatı Reservoir Project				
O	14,86.89	16,66.72	15,04.50	-1,62.22
S	1,79.83			
03 Damodar Valley Project				
001 Direction and Administration				
Non Plan				
001 Direction & Administration				
O	26,25.31	26,52.73	24,58 38	-1,94.35
S	27.42			

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure			
O	12,28.77	17,97.68	15,49.41
S	5,68.91			-2,48.27

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for additional provision for larger establishment charges and additional maintenance expenditure. Reasons for saving have not been intimated (June, 2007).

2701 Major and Medium Irrigation			
80 General			
800 Other Expenditure			
Non Plan			
005 Lump Provision for settlement of outstanding balances under PWR-Head (III)b for Irrigation & Waterways Department			
S	12,37.66	12,37.66	11,15.52
			-1,22.14

Creation of fund by obtaining supplementary provision in March, 2007 was stated to be required for providing additional provisions required towards adjustment of outstanding balances lying under Suspense Accounts in the books of Public Works Divisions. Reasons for final saving have not been intimated (June, 2007).

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2700 Major Irrigation			
01 Mayurakshi Reservoir Project			
001 Direction and Administration			
Non Plan			
001 Regular Establishment			
0	13,13.24	13,13.24	11,44.32
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure			
0	8,25.12	8,25.12	5,63.70
02 Kangsabati Reservoir Project			
001 Direction and administration			
Non Plan			
001 Regular Establishment			
0	5,00.32	5,00.32	2,88.06
2701 Major and Medium Irrigation			
03 Medium Irrigation-(Commercial)			
101 Old Damodar Canals			
Non Plan			
001 Direction and Administration			
0	2,72.08	2,72.08	1,71.10
80 General			
001 Direction and Administration			
Non Plan			
001 General Administration*			
0	51,90.32	51,90.32	47,41.26

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2711 Flood Control and Drainage			
01 Flood Control			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment			
Cost of I & W Department under			
Flood Control Sector			
0	7,00.00	7,00.00	4,52.87 -2,47.13
800 Other Expenditure			
Non Plan			
001 Flood Control and Other Allied Schemes			
0	1,46.49	1,46.49	4.41 -1,42.08

Reasons for final saving in the above cases have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2701 Major and Medium Irrigation			
80 General			
799 Suspense			
Non Plan			
001 Cash Settlement Suspense Accounts (IW)			
O	7.12	9,53.07	14,72.02 +5,18.95
S	9,45.95		

Augmentation of fund by Supplementary Provision obtained in March, 2007 was required towards adjustment of outstanding balances lying under suspense Accounts in the Books of Public Works Divisions. Reasons for excess have not been intimated (June, 2007).

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2700 Major Irrigation			
01 Mayurakshi Reservoir Project			
800 Other Expenditure			
Non Plan			
001 Interest on Capital Expenditure			
0	1,25.96	1,25.96	2,29.15
02 Kansabati Reservoir Project			
800 Other Expenditure			
Non Plan			
001 Interest on Capital Expenditure			
0	20,97.21	20,97.21	21,93.67
04 Teesta Barrage Project (Commercial)			
101 Maintenance and Repairs			
Non Plan			
002 Other Maintenance Expenditure			
0	3,00.00	3,00.00	4,26.89
2701 Major and Medium Irrigation			
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Work Charged Establishment Cost of I&W Department under Irrigation Sector			
0	6,00.00	6,00.00	8,12.75
005 Survey and Investigation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Investigation and Planning Organisation (including field investigation works) (a) Direction and Administration			
0	3,43.71	3,43.71	4,43.62
			+1,03.19
			+96.46
			+1,26.89
			+2,12.75
			+99.91

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2711 Flood Control and Drainage			
01 Flood Control			
052 Machinery and Equipment			
Non Plan			
001 Machinery and Equipment (IW)			
C	1,13.78	1,13.78	2,02.84
03 Drainage			+89.06
799 Suspense			
Non Plan			
001 Cash Settlement Suspense Accounts			
O	72.37	72.37	1,82.90
			+1,10.53

Reasons for final excess in the above cases have not been intimated (June, 2007).

2711 Flood Control and Drainage			
01 Flood Control			
103 Civil Works			
Non Plan			
001 Flood Control Schemes			
O	17,55.61	} 20,53.07	29,79.13
S	2,97.46		
03 Drainage			+9,26.06
103 Civil Works			
Non Plan			
007 Drainage and Navigation Schemes			
O	17,71.72	} 18,85.78	21,96.56
S	1,14.06		
			+3,10.78

Augmentation of fund obtained in March, 2007 was stated to be providing additional provisions required towards meeting larger maintenance cost. Reasons for excess in both the cases have not been intimated (June, 2007).

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2701 Major and Medium Irrigation			
80 General			
800 Other Expenditure			
Non Plan			
004 Lump Provision for settlement of outstanding balances under CSSA for Irrigation Department			
S	29,12.67	29,12.67	30,79.58 +1,66.91

Creation of fund by Supplementary Provision obtained in March, 2007 was stated for provisions required towards adjustment of outstanding balances lying under suspense Accounts in the Books of Public Works Divisions. Reasons for excess have not been intimated (June, 2007).

Capital(Voted)

- (i) The grant has been showing savings over budget estimate during the last four years viz. Rs. 1,23,07.33 lakh (62.76% over budget provision) during 2002-2003; Rs. 30,37.41 lakh (20.51%) during 2003-2004; Rs. 73,46.43 lakh (33.96%) during 2004-2005; Rs. 92,33.59 lakh (37.43% of budget provision) during 2005-2006 and Rs. 1,80,57.70 lakh (51.93%) during the year 2006-2007. Disclosure of such persistent saving requires extra care and more realistic views over budgetary system.
- (ii) No portion of huge saving of Rs. 1,80,57.70 lakh constituting 51.93% of the grant was surrendered by the department during the year.

Grant No. 32 IRRIGATION AND WATERWAYS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Critical Anti-erosion works in the Ganga Basin States during the Xth Plan (Central Share)			
0	27,21.00	27,21.00	.. -27,21.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP544 Critical Anti-erosion Works in Ganga Basin districts as per recommendation of Twelfth Finance Commission			
0	23,10.00	23,10.00	.. -23,10 00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Critical anti-erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission (12-FC)			
0	21,90.00	21,90.00	.. -21,90 00
03 Drainage			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Construction of sluices at different drainage channels in the basin of Ichamatı including construction of guard-walls at Bongaon and remodelling of empty structures in North 2			
0	1,04.60	1,04.60	.. -1,04 60

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes sanctioned under NABARD in Drainage Sector			
0	1,56.75	1,56.75	.. -1,56.75
01 Flood Control			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 ACA for flood control and Ganga/Padma erosion (ACA)			
0	2,85.00	2,85.00	.. -2,85.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).			
4700 Capital Outlay on Major Irrigation			
04 Teesta Barrage Project			
789 Special Component Plan For SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme			
0	34,98.00	34,98.00	4,91.45 -30,06.55
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Teesta Barrage Project works under Accelerated Irrigation Benefit Programme			
0	34,22.00	34,22.00	10,77.16 -23,44.84

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
80 General			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under Rural Infrastructure Development Fund			
0	17,45.00	17,45.00	2,73.74 -14,71.26
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under Rural Infrastructure Development Fund			
0	2,85.00	2,85.00	19.63 -2,65.37
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes under Rural Infrastructure Development Fund			
0	14,70.00	14,70.00	3,89.18 -10,80.82
4701 Capital Outlay on Major and Medium Irrigation			
04 Major Irrigation-Non-Commercial			
101 Medium Irrigation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP057 Schemes under NABARD-RIDF			
0	4,00.00	4,00.00	31.93 -3,68.07
SP095 Construction of mini Barrage & Canal System over River Kuia in PS-Sainthia, Birkhum			
0	2,97.65	2,97.65	89.32 -2,08.33

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Flood Control works in the Brahmaputra Valley during the Xth Plan (Central Share)			
O 4,68.00	4,68.00	1,18.33	-3,49.67
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP536 Critical anti-erosion works in the Ganga Basin States under Centrally Sponsored Scheme (CS) during the 10th Plan (State Plan)			
O 9,52.00	9,52.00	34.23	-9,17.77
SP538 ACA for flood control and Ganga/Padma erosion			
O 15,55.00	15,55.00	12,79.92	-2,75.08
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Critical anti-erosion works in the Ganga Basin States during Tenth Plan (Central Share)			
O 17,50.00	17,50.00	15,19.12	-2,30.88
CS002 Flood Control works in Brahmaputra and Barak Valley during Tenth Plan (Central Share)			
O 3,73.00	3,73.00	2,88.41	-84.59
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 ACA for flood control and Ganga/Padma erosion (ACA)			
O 13,60.00	13,60.00	11,48.01	-2,11.99

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Critical anti-erosion works in Ganga Basin districts as per recommendation of 12th Finance Commission (12-FC)			
0	2,50.00	2,50.00	52.27 -1,97.73
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP231 Re-excavation of Tolly's Nullah including dredging manual excavation and lining. Sourh 24-Parganas			
0	2,85.90	2,85.90	61.08 -2,24.82
SP299 Nonagong Basin Drainage Scheme, North 24 Parganas			
0	2,20.00	2,20.00	35.72 -1,84.28
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes sanctioned under NABARD in Drainage Sector			
0	6,84.75	6,84.75	52.63 -6,32.12

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 32 IRRIGATION AND WATERWAYS

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
04 Teesta Barrage Project			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Regular Establishment			
0	18,90.00	18,90.00	19,90.09
80 General			+1,00.09
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Additional Central Assistance for Irrigation Sector			
0	4,48.00	4,48.00	9,18.94
4711 Capital Outlay on Flood Control Projects			+4,70.94
01 Flood Control			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 North Bengal River/Flood Control Commission and Execution of Flood Control Schemes			
0	3,51.00	3,51.00	7,49.82
sp455 Liabilities and land acquisition charges schemes in flood control sectors			+3,98.82
0	40.00	40.00	2,13.76
SP475 Scheme sanction under NABARD RIDF-IV			+1,73.76
0	3,16.50	3,16.50	9,25.06
			+6,08.56

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes sanctioned under NABARD in Flood Control Sector(RIDF)			
0	2,52.75	2,52.75	5,55.77
796 Tribal Area Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Flood Control works in Brahmaputra and Barak Valley during Tenth Plan (Central Share)			
0	54.00	54.00	1,74.35
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes sanctioned under NABARD in Flood Control (RIDF)			
0	80.75	80.75	2,46.50
SP006 Critical anti-erosion works in the Ganga Basin States under Centrally Sponsored Scheme(CSS) during Tenth Plan (State Share)			
0	1,36.00	1,36.00	3,64.67
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP257 Scheme sanction under NABARD RIDF-IV			
0	6,08.50	6,08.50	8,37.43

Reasons for final excess in the above cases have not been intimated (June, 2007).

Capital(Charged)

- (i) No portion of a meagre saving of Rs. 41.24 lakh was surrendered by the department during the year.

Grant No. 32 IRRIGATION AND WATERWAYS

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 North Bengal River/Flood Control Commission and Execution of Flood Control Schemes			
S	84.80		
R	-29.20		
	} 55.60	14.38	-41.22

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for payment of decretal dues. Reasons for final saving have not been intimated (June, 2007).

Grant No. 32 IRRIGATION AND WATERWAYS

(v) **Suspense** : The expenditure under revenue section of the grant included Rs. 17,20.37 lakh under the head "Suspense". The minor head "Suspense" is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered completely and finally accounted for. The operations in 2006-2007 under the minor head were under the sub-heads (1) Cash Settlement Suspense Account, (2) Purchase, (3) Stock and (4) Miscellaneous Works Advance.

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

- (1) **Cash Settlement Suspense Account** : The present Cash Settlement Suspense Account embraces debits for which advance payment has been made to Resources / Procuring Organisations for procurement of materials. This sub-head is cleared (credited) on receipt of the materials from the concerned Organisation.
- (2) **Purchase** : When materials are received from a supplier or from another Division or Department either for a specific work or for stock, their value is credited to "Purchase" so that, the cost may per contra be included at once in the accounts of the works or stock. When payment is made, the head "Purchase" is debited. The head "Purchase" therefore, shows a negative (credit) balance which indicates that the stores were received but the value thereof was not paid for.
- (3) **Stock** : This head is debited with all expenditures connected with acquisition of stock of materials and with manufacturing operations relating thereof. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.
- (4) **Miscellaneous Works Advances** : Accommodate (a) sales on credit, (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, errors, etc. and (d) other items. Broadly speaking, the head is debited with all the sums which are eventually to be recovered. The Balance under the head represents recoverable amounts.

Grant No. 32 IRRIGATION AND WATERWAYS

The transactions during 2006-2007 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 -				
2700	Major Irrigation .					
02	Kangsabati Reservoir Project					
799	Suspense					
Non Plan	Settlement of					
001	Suspense Account					
43	Suspense	+0.00	+4.34	+0.00	+4.34	+4.34
Total		+0.00	+4.34	+0.00	+4.34	+4.34
2701	Major and Medium Irrigation					
80	General					
799	Suspense					
Non Plan	Cash Settlement					
001	Suspense Accounts					
50	Other Charge	+40.12	+0.00	+0.00	+0.00	+40.12
65	Cash Settlement	-15.81	+160.29	+0.00	+1,60.29	+1,44.48
75	Purchase	-15.91	+0.00	+0.00	+0.00	-15.91
89	Stock	+1,26.79	+5,72.45	+0.00	+5,72.45	+6,99.24
90	Miscellaneous Works	+5,60.36	+7,39.29	+0.00	7,39.29	+12,99.65
Total		+6,95.55	+14,72.03	+0.00	+14,72.03	+21,67.58
2711	Flood Control and Drainage					
01	Flood Control					
799	Suspense					
Non Plan						
001	Suspense Account					
50	Other Charges	+61.27	+0.00	+0.00	+0.00	+61.27
65	Cash Settlement	+3.41	+0.00	+0.00	+0.00	+3.41
75	Purchase	-58.47	+1.17	+0.00	+1.17	-57.30
89	Stock	+1,29.58	+4.13	+0.00	+4.13	+1,33.71
90	Miscellaneous Works	+1,37.44	+55.80	+0.00	+55.80	+1,93.24
Total		+2,73.23	+61.10	+0.00	+61.10	+3,34.53
03	Drainage					
799	Suspense					
Non Plan						
001	Cash Settlement					
50	Suspense Accounts					
50	Other Charges	+50.38	+0.00	+0.00	+0.00	+50.38
65	Cash Settlement	+24.36	+0.00	+0.00	0.00	+24.36
75	Purchase	-	+6.90	+0.00	+6.90	-19,82.41
89	Stock	19,89.31	+1,02.77	+0.00	+1,02.77	+7,60.25
90	Miscellaneous Works	+6,57.48	+73.23	+0.00	+73.23	+7,08.85
Total		-6,21.47	+1,82.90	+0.00	+1,82.90	-4,38.57

Grant No. 32 IRRIGATION AND WATERWAYS

(vi) **Suspense :-** The expenditure under Capital (Voted) grant included Rs.16.22 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of transactions under the minor head have been explained in note (v) under the Revenue (Voted) section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units		Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)				
4700	Capital Outlay on Major Irrigation					
04	Teesta Barrage Project					
799	Suspense					
Plan	Cash Settlement					
SP001	Suspense Accounts					
75	Purchase	+0.00	+16.22	+0.00	+16.22	+16.22
Total		+0.00	+16.22	+0.00	+16.22	+16.22

Grant No. 33 JAILS(All voted)

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

REVENUE -

Major Head

2052 Secretariat-General Services
 2056 Jails
 2058 Stationery and Printing

Voted

Original :	86,21,30	}	88,30,05	80,37,37	-7,92,68
Supplementary :	2,08,75				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 7,92.68 lakh in the grant, supplementary provision of Rs. 2,08.75 lakh obtained in March, 2007 proved to be unnecessary.
- (ii) There was an overall saving of Rs. 7,92.68 lakh in the voted grant but no amount was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)		
		(in lakhs of rupees)			
2056 Jails					
00					
101 Jails					
Non Plan					
003 District Jails					
O	19,66.37	}	19,61.37	18,09.47	-1,51.90
R	-5.00				

Grant No. 33 JAILS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
004 Subsidiary Jail			
R	10,55.47 } -50.03 } |	10,05.44	9,70.79 -34.65

Reasons for reduction of fund through re-appropriation and final saving thereof in the above cases have not been intimated (June, 2007).

2056 Jails			
00			
800 Other Expenditure			
Non Plan			
009 Schemes of Prison Reforms (Central Share)			
O	5,21.25 } S	6,66.00	2,83.55 -3,82.45
S	1,44.75 }		
010 Schemes of Prison Reforms (States Share)			
O	1,97.75 } S	2,61.75	75.72 -1,86.03
S	64.00 }		

Augmentation of fund by supplementary provision in March, 2007 was stated to be required for execution of various schemes of Prison Reforms. Reasons for saving more than supplementary provision in both the cases ensuring unnecessary augmentation of fund, have not been intimated (June, 2007).

Grant No.33 JAILS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2056 Jails			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Miscellaneous Development Works			
O	5,90.00	5,90.00	2,29.21
			-3,60.79

Reasons for saving have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2056 Jails			
00			
101 Jails			
Non Plan			
001 Presidency Jail			
O	8,21.59	8,28.34	9,50.36
R	6.75			+1,22.02

Reasons for anticipated as well as final excess have not been intimated (June,2007).

Grant No. 33 JAILS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2056 Jails			
00			
800 Other Expenditure			
Non Plan			
003 Charges for Police Custody			
C	87.13	87.13	2,79.22
			+1,92.09

Reasons for final excess have not been intimated (June, 2007).

Grant No. 34 JUDICIAL

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2014	Administration of Justice		
2029	Land Revenue		
2052	Secretariat-General Services		
2070	Other Administrative Services		
2235	Social Security and Welfare		
3454	Census Surveys and Statistics		
Voted			
Original :	1,37,58,93	} 1,48,54,38	1,27,74,27
Supplementary :	10,95,45		
Amount surrendered during the year (31st March 2007).			-20,80,11
			3,59,92
Charged :			
Original :	36,39,67	} 36,39,67	30,18,48
Supplementary	..		
Amount surrendered during the year (31st March 2007).			-6,21,19
			1,08,16

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 20,80.11 lakh, supplementary provision of Rs. 10,95.45 lakh obtained in March,2007 proved to be fully unjustified.
- (ii) Out of overall saving of Rs. 20,80.11 lakh in the grant, a negligible amount of Rs.3,59.92 lakh was surrendered by the department during the year.

Grant No. 34 JUDICIAL

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Non Plan			
001 Civil and Sessions Courts			
O 64,56.07 } R -3,81.31 }	60,74.76	57,93.81	-2,80.95
002 Process and Serving Establishment			
O 5,34.78 } R -4.21 }	5,30.57	4,32.49	-98.08
010 Family Courts-Calcutta			
O 1,61.51 } R -1,07.24 }	54.27	49.33	-4.94

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2007).

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2014 Administration of Justice				
00				
105 Civil and Session Courts				
Non Plan				
005 Judicial Magistrates' Courts				
O	24,06.88	24,09.58	20,84.70	-3,24.88
R	2.70			

Reasons for anticipated excess and final saving have not been intimated (June,2007).

2014 Administration of Justice				
00				
102 High Court				
Non Plan				
004 Circuit Bench of Calcutta High Court at Jalpaiguri				
O	1,90.00	1,90.00	..	-1,90.00
105 Civil and Session Courts				
Plan CENTRAL SECTOR (NEW SCHEMES)				
CN001 Establishment of Fast Track Court				
S	10,00.00	10,00.00	..	-10,00.00

Reasons for non-utilisation of budget provision in both the cases have not been intimated (June,2007).

Grant No. 34 JUDICIAL

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Establishment of Additional Courts under upgradation Programme as recommended by the 11th Finance Commission			
S	42.51	42.51	4,50.17 +4,07.66

Reasons for excess have not been intimated (June,2007).

2014 Administration of Justice			
00			
105 Civil and Session Courts			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Establishment of Additional Court under upgradation programme as recommended by the 12th Finance Commission			
		..	84.84 +84.84

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

Revenue(Charged)

- (i) Out of overall saving of Rs. 6,21.19 lakh in the appropriation, a sum of Rs. 1,08.16 lakh was surrendered by the department during the year.

Grant No. 34 JUDICIAL

(ii) Saving occurred mainly under :

Head		Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2014 Administration of Justice					
00					
102 High Court					
Non Plan					
002 Original Side					
	O	8,34.45	7,41.63	6,37.07	-1,04.56
	R	-92.82			
003 Appellate Side					
	O	21,42.02	21,19.22	18,01.82	-3,17.40
	R	-22.80			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2007).

2014 Administration of Justice
00
102 High Court
Non Plan
001 Judges

	O	6,56.78	6,65.78	5,74.98	-90.80
	R	9.00			

Reasons for anticipated excess and final saving have not been intimated (June,2007).

Grant No. 35 LABOUR (All voted)

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

REVENUE -

Major Head

2014 Administration of Justice
 2210 Medical and Public Health
 2216 Housing
 2230 Labour and Employment
 2235 Social Security and Welfare
 2251 Secretariat-Social Services

Voted

Original :	2,00,33,42	}	2,00,33,42	1,45,24,48	-55,08,94
Supplementary :	..				
Amount surrendered during the year (31st March 2007).						Nil

CAPITAL -

Major Head

4250 Capital Outlay on other Social Services

Voted

Original :	1,30,00	}	1,30,00	..	-1,30,00
Supplementary :	..				
Amount surrendered during the year (31st March 2007).						Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of significant saving of Rs. 55,08.94 lakh (27.49% of budget provision) was surrendered by the department during the year.
- (ii) In the case of sub-head marked (*) in the grant, substantial saving occurred also during the last successive three years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also requires adoption of budget formulation on realistic basis.

Grant No. 35 LABOUR

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
102 Employees State Insurance Scheme			
Non Plan			
001 Employees State Insurance Scheme (Medical Benefit)			
O 18,71.73	} 16,60.73	13,27.82	-3,32.91
R -2,11.00			
002 Medical Benefit Scheme*			
O 8,93.44	} 8,13.44	6,55.97	-1,57.47
R -80.00			

Reasons for anticipated as well as final saving in both the cases have not been intimated (June, 2007).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas			
O 10,00.00	10,00.00	..	-10,00.00
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas			
O 1,00.00	1,00.00	..	-1,00.00

Reasons for non-utilisation of entire fund in both the cases have not been intimated (June, 2007).

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
102 Employees State Insurance Scheme			
Non Plan			
005 Opening of the Rajyabima Ousadhalayas			
0	3,44.46	3,44.46	2,51.84 -92.62
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
036 Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I)			
0	29,76.66	29,76.66	16,39.07 -13,37.59
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provident Fund Schemes for Unorganised Workers in Urban and Rural Areas			
0	30,19.51	30,19.51	14,05.11 -16,14.40

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 35 LABOUR

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2210 Medical and Public Health				
01 Urban Health Services-Allopathy				
102 Employees State Insurance Scheme				
Non Plan				
004 Hospital Cost for the Insured Workers and their Families				
O	39,85.41	} 42,76.41	41,06.36	-1,70.05
R	2,91,00			

Reasons for anticipated excess and final saving have not been intimated (June, 2007).

2210 Medical and Public Health				
01 Urban Health Services-Allopathy				
102 Employees State Insurance Scheme				
Non Plan STATE PLAN (NINTH PLAN AND COMMITTED)				
SN002 Hospital Cost of the Insured Workers and their Families				
O	70.18	70.18	1,85.36	+1,15.18

Reasons for final excess have not been intimated (June, 2007).

Capital (Voted)

- (i) The entire budget provision of Rs. 1,30.00 lakh in the grant remained unutilised and unsurrendered during the year.

Grant No. 36 LAND AND LAND REFORMS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2029	Land Revenue		
2049	Interest Payments		
2052	Secretariat-General Services		
2053	District Administration		
2070	Other Administrative Services		
2216	Housing		
2250	Other Social Services		
2401	Crop Husbandry		
2506	Land Reforms		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		

Voted

Original :	4,18,36,85	4,19,88,69	3,95,45,71	-24,42,98
Supplementary :	1,51,84			
Amount surrendered during the year (31st March 2007).				Nil

Charged :

Original :	3,05,27	3,05,27	61,08	-2,44,19
Supplementary :	..			
Amount surrendered during the year (31st March 2007).				Nil

CAPITAL -

Major Head

5475	Capital Outlay on other General Economic Services
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Voted

Original :	20,53,42	25,08,45	17,56,90	-7,51,55
Supplementary :	4,55,03			
Amount surrendered during the year (31st March 2007).				Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 24,42.98 lakh in the grant, supplementary provision of Rs. 1,51.84 lakh obtained in March, 2007 proved to be absolutely unnecessary.
- (ii) No portion of substantial saving of Rs. 24,42.98 lakh was surrendered by the department during the year.

Grant No. 36 LAND AND LAND REFORMS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
60 Interest on Other Obligations			
701 Miscellaneous			
Non Plan			
005 Other items			
0	1,00.00	1,00.00	-1,00.00
Reasons for non-utilisation of entire fund have not been intimated (June, 2007).			
2029 Land Revenue			
00			
001 Direction and Administration			
Non Plan			
001 Land Acquisition Establishment-Excluding Damodar Valley Corporation			
0	22,63.74	22,63.74	-2,13.90
102 Survey and Settlement Operations			
Non Plan			
003 Settlement Operation in Connection with Estate Acquisition and Land Reforms Schemes			
0	2,53,55.99	2,53,55.99	-8,30.35
007 Demarcation of Boundary Between West Bengal and Bangladesh			
0	1,10.33	1,10.33	-1,10.31

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2506 Land Reforms			
00			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Agrarian Studies and Computerisation of Land Records			
0	8,80.00	8,80.00	2,45.87 -6,34.13

Reasons for saving in the above cases have not been intimated (June, 2007).

Revenue(Charged)

- (i) The department utilized only Rs. 61.08 lakh (i.e. 20% of budget estimate) during the year.
- (ii) No portion of substantial saving of Rs. 2,44.19 lakh was surrendered during the year. All these require more scientific views in framing budget estimates.

Grant No. 36 LAND AND LAND REFORMS

(iii) **Saving occurred mainly under :**

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
60 Interest on Other Obligations			
701 Miscellaneous			
Non Plan			
005 Other items			
0	3,00.00	3,00.00	61.08 -2,38.92

Reasons for saving have not been intimated (June, 2007).

Capital(Voted)

(i) **In view of overall saving of Rs. 7,51.55 lakh in the grant, supplementary provision of Rs. 4,55.03 lakh proved to be highly injudicious.**

Grant No. 36 LAND AND LAND REFORMS

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5475 Capital Outlay on other General Economic Services			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Purchase of Land under Homestead-cum-Kitchen Garden Scheme			
0	8,00.00	8,00.00	6,50.00 -1,50.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Purchase of Land under Homestead-cum-Kitchen Garden Scheme			
0	8,00.00	8,00.00	7,10.00 -90.00

Reasons for saving in the above cases have not been intimated (June, 2007).

5475 Capital Outlay on other General Economic Services			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Digitalisation of Cadastral Map in West Bengal			
S	1,05.03	1,05.03	6.08 -98.95
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Digitalisation of Cadastral Map in West Bengal			
S	3,50.00	3,50.00	15.76 -3,34.24

Creation of fund by supplementary provision in March, 2007 was stated to be required for digitalisation of cadastral map of West Bengal. Reasons for saving in both the cases have not been intimated (June, 2007).

Grant No. 37 LAW (All voted)

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

REVENUE -

Major Head

2052 Secretariat-General Services

Voted

Original :	2,27,55	}	2,27,55	1,93,61	-33,94
Supplementary :	..				
Amount surrendered during the year (31st March 2007).					31,18

Notes and Comments -

Revenue(Voted)

(i) Out of overall saving of Rs. 33.94 lakh in the grant, an amount of Rs. 31.18 lakh was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
010 Law Department			
O	2,27.55	}	1,96.37
R	-31.18		
			1,93 61
			-2.76

Reasons for reduction of fund through surrender and final saving have not been intimated (June,2007).

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2202	General Education		
2235	Social Security and Welfare		
2250	Other Social Services		
2251	Secretariat-Social Services		
Voted			
Original :	4,51,73	} 20,65,97	4,31,43 -16,34,54
Supplementary :	16,14,24		
Amount surrendered during the year (31st March 2007).				Nil

CAPITAL -

Major Head			
4235	Capital Outlay on Social Security and Welfare		
Voted			
Original :	8,60,00	} 8,60,00	8,60,00 ..
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 16,34.54 lakh (79.11% of the total budget provision) in the grant, supplementary provision of Rs. 16,14.24 lakh obtained in March, 2007 proved to be wholly unnecessary.
- (ii) No portion of total saving of Rs. 16,34.54 lakh was surrendered during the year. Saving of Rs. 88.32 lakh was also noticed during previous year which indicate lack of control on the part of the controlling authority towards budgetary system.

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
108 Text Books			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Printing of Nationlised Text Books for Children at Primary Stage			
S	59.35	59.35	.. -59.35
02 Secondary Education			
001 Direction and Administration			
Non Plan			
006 Payment of Service Charges to Banks			
S	1,53.30	1,53.30	.. -1,53.30
101 Inspection			
Non Plan			
004 Mens Branch			
S	87.11	87.11	.. -87.11
110 Assistance to Non-Government Secondary Schools			
Non Plan			
013 Assistance to Non-Government Madrasah			
S	9,63.71	9,63.71	.. -9,63.71
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Assistance for Computer Education in Non-Govt. Secondary Schools			
S	1,00.00	1,00.00	.. -1,00.00

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
 SP045 Improvement and Development of Madrasah Education			
S	60.00	60.00	.. -60.00

Creation of fund by supplementary provision obtained in March, 2007 was stated to be required for meeting the establishment cost and payment of service charges to Banks, payments of professional and special services, various grants scholarships and stipends, purchase and printing of the book for newly constituted department. Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
004 Minorities Development and Welfare Department - State Minority Commission			
O	33.03	33.03	84.31 +51.28

Reasons for final excess have not been intimated (June, 2007).

Grant No. 39 MUNICIPAL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049	Interest Payments		
2052	Secretariat-General Services		
2211	Family Welfare		
2215	Water Supply and Sanitation		
2217	Urban Development		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original :	14,04,03,66	} 14,58,29,66	12,72,32,19
Supplementary :	54,26,00		
Amount surrendered during the year (31st March 2007).				-1,85,97,47
			33,15
Charged :			
Original :	3,22,41	} 3,22,41	2,40,23
Supplementary	..		
Amount surrendered during the year (31st March 2007).				-82,18
			Nil
CAPITAL -			
Major Head			
4217	Capital Outlay on Urban Development		
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
6217	Loans for Urban Development		
Voted			
Original :	1,09,06,79	} 1,09,06,79	66,63,40
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-42,43,39
			Nil
Charged :			
Original :	2,07,60	} 2,07,60	86,45
Supplementary	..		
Amount surrendered during the year (31st March 2007).				-1,21,15
			Nil

Grant No. 39 MUNICIPAL AFFAIRS

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 1,85,97.47 lakh (12.75% of the total budget provision) in the grant, supplementary provision of Rs. 54.26 lakh proved to be fully unjustified.
- (ii) Out of overall saving of Rs. 1,85,97.47 lakh, only a meagre amount of Rs. 33.15 lakh was surrendered by the department during the year.
- (iii) In the case of the sub-head marked (*) in the grant, substantial saving occurred during the last three years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
103 Entertainment Tax Non Plan			
005 Grants--in-Aid to the Municipal Corporation and other Local Bodies			
O	45,29.72	}	} 50,00.00
S	4,70.28			49,07.63	-92.37

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for grants to Municipal Corporations in respect of their share of Entertainment Tax and Taxes on Vehicles and also for Fixed Grants which was mainly used for vector control, energy consumptions, water supply etc. by the Municipalities. Reasons for final saving have not been intimated (June, 2007).

2217 Urban Development

05 Other Urban Development Schemes				
191 Assistance to Local Bodies, Corporations, Urban development Authorities, Town Improvement Boards, etc				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
\$P049 Integrated Housing and Slum Development Programme				
O	3,30.00	3,30.00	..	-3,30.00
789 Special Component Plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP016 Integrated Housing and Slum Development Programme				
O	2,20.00	2,20.00	..	-2,20.00

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Integrated Housing and Slum Development Programme			
0	1,20.00	1,20.00	.. -1,20.00
 Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).			
2217 Urban Development			
03 Integrated Development of Small and Medium Towns			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Urban Infrastructure Development Scheme for Small and Medium Towns (State Share)			
0	3,30.00	3,30.00	81.00 -2,49.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Urban Infrastructure Development Scheme for Small and Medium Towns			
0	2,20.00	2,20.00	79.60 -1,40.40

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
05 Other Urban Development Schemes		(in lakhs of rupees)	
191 Assistance to Local Bodies, Corporations, Urban development Authorities, Town Improvement Boards, etc			
Non Plan			
009 Grants to Local Bodies in connection with the Election			
O	7,44.16	7,44.16	1,36.64
019 Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees.			
O	3,62,17.72	3,62,17.72	2,77,35.81
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-84,81.91
SP019 Development of Municipal Corporations outside Calcutta Metropolitan Area			
O	1,00.00	1,00.00	10.00
SP035 Calcutta Environmental Improvement Project			
O	2,49,82.60	2,49,82.60	38,86.74
SP039 Italian Govt. aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (Italy)*			
O	10,00.00	10,00.00	90.00
SP044 Kolkata Environmental Improvement Project (ADB) (State Share)			
O	34,48.35	34,48.35	25,72.52
SP046 Kolkata Urban Services for the Poor (DIFD) (EAP)			
O	94,00.00	94,00.00	66,25.57
SP048 Employment Generation in Urban Areas			
O	16,50.00	16,50.00	3,12.44

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Integrated Housing and Slum Development Programme			
O	3,30.00	3,30.00	1,59.77 -1,70.23
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Kolkata Environmental Improvement Project (ADB) State Share			
O	2,06.90	2,06.90	54.85 -1,52.05
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Kolkata Environmental Improvement Project (ADB) Central Share			
O	9,10.36	9,10.36	51.73 -8,58.63
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Grants to Urban Local Bodies as per recommendation of Second State Finance Commission			
O	50,82.18	50,82.18	37,28.30 -13,53.88

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 39 MUNICIPAL AFFAIRS

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Developemnt Schemes			
191 Assistance to Local Bodies, Corporations, Urban development Authorities, Town Improvement Boards. etc			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Grants to Urban Local Bodies for implementation of National Slum Development Programme (N.S.D.P)	..	10,05.14	+10,05.14
80 General			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Award of tenth Finance Commission	..	2,03.44	+2,03.44
Reasons for excess expenditure without budget provision in both the cases have not been intimated (June, 2007).			
2217 Urban Development			
03 Integrated Development of Small and Medium Towns			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Integrated Development of Small and Medium Towns (Central Shares)	0	10,50.31	29,73.06
		10,50.31	+19,22.75
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Integrated Development of Small and Medium Towns (State's Shares)	0	7,00.00	10,67.34
		7,00.00	+3,67.34

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
192 Assistance to Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Urban Infrastructure Development Scheme for Small and Medium Towns			
O	3,30.00	3,30.00	64,46.66 +61,16.66
05 Other Urban Development Schemes			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc			
Non Plan			
020 Dearness Concession to the employees of Municipal Corporations & other U.L. Bodies in CMD & Non-CMD Areas [MA]			
O	79,20.70	79,20.70	1,32,61.80 +53,41.10
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development Municipal areas			
O	1,75.00	1,75.00	3,93.24 +2,18.24
SP043 Grants for ongoing Schemes of erstwhile BMS Programme			
O	1,00.00	1,00.00	11,67.00 +10,67.00
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Employment generation in Urban Areas			
O	16,50.00	16,50.00	29,70.80 +13,20.80
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Municipal Areas			
O	1,75.00	1,75.00	3,11.96 +1,36.96

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP002 Programme for Liberation of Scavengers By Conversion of Privies into Sanitary Latrines in Municipal Towns (State's Share)			
0	3,00.00	3,00.00	3,87.63
			+87.63
SP009 Grants for ongoing Schemes of erstwhile BMS Programme			
0	1,00.00	1,00.00	2,90.25
			+1,90.25
80 General			
800 Other Expenditure			
Non Plan			
001 Grant to CMC / HMC for adjustment of Energy Bills of CESC			
0	91,84.67	91,84.67	1,24,43.50
			+32,58.83

Reasons for final excess in the above cases have not been intimated (June,2007).

Revenue(Charged)

- (1) No portion of the substantial saving of Rs. 82.18 lakh (25.49% of total budget provision) in the appropriation was surrendered by the department during the year.

Grant No. 39 MUNICIPAL AFFAIRS

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
027 Loans from GICI			
0	2,00.00	2,00.00	30.95 -1,69.05

Reasons for huge saving have not been intimated (June, 2007).

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

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
009 Interest on Finance Commission Grants for ULB's			
0	23.06	23.06	1,09.93 +86.87

Reasons for final excess have not been intimated (June, 2007).

Capital(Voted)

- (i) No portion of the substantial saving of Rs. 42,43.39 lakh (38.91% of budget estimate) in the grant was surrendered by the department during the year.

Grant No. 39 MUNICIPAL AFFAIRS

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6217 Loans for Urban Development			
60 Other Urban Development Schemes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project			
	0 15,00.00	15,00.00	.. -15,00.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)			
	0 5,00.00	5,00.00	.. -5,00.00

Reasons for non-utilisation of entire fund in both the cases have not been intimated (June, 2007).

6217 Loans for Urban Development			
60 Other Urban Development Schemes			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)(EAP)(MA)			
	0 82,07.12	82,07.12	51,17.52 -30,89.60

Reasons for saving have not been intimated (June, 2007).

Grant No. 39 MUNICIPAL AFFAIRS

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4217 Capital Outlay on Urban Development			
05 Other Urban Development Schemes			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Kolkata Environmental Improvement Project (ADB) (State Share)			
0	6,89.67	6,89.67	15,45.88 +8,56.21

Reasons for final excess have not been intimated (June, 2007).

Capital(Charged)

- (i) No portion of the saving of Rs. 1,21.15 lakh (58.35% of the budget provision) in the appropriation was surrendered by the department during the year.

Grant No. 39 MUNICIPAL AFFAIRS

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
104 Loans from General Insurance Corporation of India			
Non Plan			
011 Loans from General Insurance Corporation of India			
0	1,20.00	1,20.00	.. -1,20.00

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
(in thousands of rupees)				
REVENUE -				
Major Head				
2049	Interest Payments			
2217	Urban Development			
2235	Social Security and Welfare			
2501	Special Programmes for Rural Development			
2505	Rural Employment			
2515	Other Rural Development Programmes			
2575	Other Special Areas Programmes			
2801	Power			
3451	Secretariat-Economic Services			
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted				
Original :	14,72,95,97	} 16,89,98,52	14,30,04,48	-2,59,94,04
Supplementary :	2,17,02,55			
Amount surrendered during the year (31st March 2007).					2,51,18,59
Charged :				
Original :	4,47,75	} 4,47,75	1,07,06	-3,40,69
Supplementary	..			
Amount surrendered during the year (31st March 2007).					2,21,23
CAPITAL -				
Major Head				
4515	Capital Outlay on other Rural Development Programmes			
6003	Internal Debt of the State Government			
Voted				
Original :	5,00	} 5,00	1,78	-3,22
Supplementary :	..			
Amount surrendered during the year (31st March 2007).					3,22
Charged :				
Original :	2,50,00	} 2,50,00	..	-2,50,00
Supplementary	..			
Amount surrendered during the year (31st March 2007).					90,83

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 2,59,94.04 lakh in the grant, augmentation of fund by supplementary provision of Rs. 2,17,02.55 lakh obtained in March,2007 proved unrealistic.
- (ii) Out of huge saving of Rs. 2,59,94.04 lakh in the grant, an amount of Rs. 2,51,18.59 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Swarnajayanti Gram Swarojgar Yojana (State Share)			
O 8,75.00	} 7,58.50	} 6,72.35	} -86.15
R -1,16.50			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Swarnajayanti Gram Swarojgar Yoyona (Admn Cost)			
O 4,00.00	} 1,94.24	} 1,94.24	} ..
R -2,05.76			
2505 Rural Employment			
01 National Programmes			
702 Jawahar Gram Samridhi Yojana			
Non Plan			
001 Rural Works Programmes			
O 20,97.37	} 20,97.00	} 20,05.96	} -91.04
R -0.37			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Share of Indira Awas Yojana			
O 28,00.00	} 26,00.70	12,51.95	-13,48.75
R -1,99.30			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 State Share for Indira Awas Yojana			
O 7,00.00	} 6,66.85	3,21.01	-3,45.84
R -33.15			
60 Other Programmes			
104 Sampoorna Grameen Rozgar Yojana			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Transportation and Distribution Charges of Foodgrains under Sampoorna Grameen Rozgar Yojana			
O 10,00.00	} 5,09.00	5,09.00	..
R -4,91.00			
SP004 State Share of Expenditure under Sampoorna Grameen Rozgar Yojana			
O 38,00.00	} 25,89.61	23,16.32	-2,73.29
R -12,10.39			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
003 Training			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Training of Functionaries of Panchayats			
O 3,00.00 } R -3,00.00 }	..	..	..
102 Community Development			
Non Plan .			
001 Block Headquarters			
O 68,40.99 } R 2,49.04 }	70,90.03	61,37.72	-9,52.31
196 Assistance to Zilla Parishad/District Level Panchayat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Assistance to Zilla Parishad for implementation of Pradhan Mantri Gram Sadak Yojana (PMGYSY) Scheme			
O 6,00.00 } R -2,03.66 }	3,96.34	2,80.35	-1,15.99
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under RIDF in SC Areas			
O 54,38.00 } R -35,20.24 }	19,17.76	18,63.59	-54.17

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP003 DFID Assisted Scheme for Strengthening Rural Decentralisation (SRD) in West Bengal			
O 11,00.00 } R -3,44.00 }	7,56.00	7,56.00	..
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission			
O 16,82.90 } R -8,08.01 }	8,74.89	8,74.89	..
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Assistance to Panchayati Raj Bodies for Sewerage and Rural Sanitation			
O 15,50.00 } R -11,53.19 }	3,96.81	3,96.81	..
SP018 Scheme under RIDF			
O 57,81.00 } R -36,95.94 }	20,85.06	20,01.27	-83.79

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP020 Grants to Panchayat Bodies as per recommendation of Second State Finance Commission (GLB)				
O	1,53,05.95	77,46.38	53,56.38	-23,90.00
R	-75,59.57			
SP022 Assistance to Panchayati Raj Bodies for Meeting its Committed Liability for Completion of Infrastructure Schemes				
O	5,00.00	1,21.66	1,21.66	..
R	-3,78.34			
SP024 DFID Assisted Scheme for Strengthening Rural Decentralisation (SRD) in West Bengal				
O	35,51.00	25,33.00	25,33.00	..
R	-10,18.00			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2007).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
60 Other Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 State Share of Expenditure under Sampoorna Grameen Rozgar Yojana			
O 27,00.00 } R -8,26.17 }	18,73.83	21,72.69	+2,98.86
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 State Share of Expenditure under Sampoorna Grameen Rozgar Yojana			
O 7,00.00 } R -2,28.78 }	4,71.22	4,92.74	+21.52
2515 Other Rural Development Programmes			
00			
001 Direction and Administration			
Non Plan			
001 Head Quarter-Supervision			
O 2,86.90 } R -1,46.84 }	1,40.06	1,49.73	+9.67

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to Panchayat Bodies as per Recommendation of Second State Finance Commission			
O 1,08,40.15	} 53,86.67	} 77,76.67	} +23,90.00
R -54,53.48			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under RIDF in Tribal Areas			
O 12,46.00	} 4,41.18	} 4,94.64	} +53.46
R -8,04.82			
800 Other Expenditure			
Non Plan			
014 Assistance to Panchayati Raj Bodies as recommended by TwFC			
O 2,54,20.00	} 2,54,85.59	} 2,55,32.08	} +46.49
S 1,23,04.00			
R -1,22,38.41			

Reasons for anticipated saving and final excess in the above cases have not been intimated (June, 2007).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
009 Grants-in-aid/Contribution to the Gram Panchayats for Meeting the Cost of TA, DA etc. of their Members & Remuneration of Office Bearers and other Contingent Expenditure			
O	15,03.08	15,03.08	13,60.24
			-1,42.84

Reasons for saving have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 National Old Age Pension Scheme (State Share)			
O	14,98.68	} 84,55.89	85,38.70
S	40,01.32		
R	29,55.89		
			+82.81

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)				
O	44,96.05	} 88,40.26	93,68.50	+5,28.24
S	21,03.95			
R	22,40.26			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)				
O	12,15.15	} 24,40.05	31,98.48	+7,58.43
S	8,62.96			
R	3,61.94			
SP004 National Old Age Pension Scheme (State Share)				
O	4,05.05	} 23,43.66	11,20.78	-12,22.88
S	2,16.00			
R	17,22.61			
SP005 Provision against ACA for National Family Benefit Scheme (Central Share)				
O	3,20.00	} 5,26.88	3,67.64	-1,59.24
R	2,06.88			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
003 Training			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Assistance to State Institute of Rural Development and other Agencies			
O 15.00	} 3,15.00	4,59.34	+1,44.34
R 3,00.00			
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Provision against ACA for National Family Benefit Scheme (Central Share)			
O 11,84.00	} 19,19.07	21,26.09	+2,07.02
R 7,35.07			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)			
O 3,64.55	} 9,19.92	12,57.41	+3,37.49
R 5,55.37			
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
800 Other Expenditure			
SP003 Swarnajayanti Gram Swarojgar Yojana (SGSY)			
O 13,75.00	} 11,91.90	13,06.18	+1,14.28
R -1,83.10			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
01 National Programmes			
702 Jawahar Gram Samridhi Yojana			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Share of Indira Awas Yojana			
O 37,00.00	} 34,00.92	50,96.06	+16,95.14
R -2,99.08			
60 Other Programmes			
106 National Rural Employment Guarantee Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Share of expenditure under National Rural Employment Guarantee Scheme (NREGS)			
O 21,00.00	} 23,22.22	23,22.22	..
R 2,22.22			
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
004 Contribution towards Salaries of Employees of Gram Panchayats			
O 1,54,14.26	1,54,14.26	1,60,86.77	+6,72.51

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Assistance to Panchayati Raj Bodies for Implementation of Provident Fund Scheme for Landless Agricultural Labourers			
O 13,85.00 } R 81.88 }	14,66.88	15,38.77	+71.89
SP013 Assistance to Panchayati Raj Bodies for Running Sishu Shiksha Kendra (CECs)			
O 5,13.00 } R 21,84.18 }	26,97.18	26,97.18	..
SP019 Assistance to Panchayati Raj Bodies for running Madhya Shiksha Karmasuchi (MSK)			
O 2,00.00 } R 2,89.60 }	4,89.60	4,91.92	+2.32
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Comprehensive Area Development Project			
O 19,93.00 } R 1,22.02 }	21,15.02	21,05.02	-10 00
Reasons for anticipated excess as well as final excess/saving have not been intimated (June,2007).			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head		Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235	Social Security and Welfare			
60	Other Social Security and Welfare Programmes			
796	Tribal Area Sub-Plan			
	Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003	National Old Age Pension Scheme (State Share)			
	O	1,21.52		
	R	7,97.25		
		9,18.77	4,41.38	-4,77.39
SP004	Provision against ACA for National Family Benefit Scheme (Central Share)			
	O	96.00		
	R	92.45		
		1,88.45	1,87.27	-1.18
2505	Rural Employment			
60	Other Programmes			
789	Special Component Plan for SC			
	Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004	State Share of Expenditure under NREGS			
	O	9,00.00		
	R	5,39.86		
		14,39.86	10,00.00	-4,39.86

Grant No.40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Non Plan			
002 Panchayat Elections			
O 2,00.00	} 14,00.64	} 13,43.62	} -57.02
S 10,14.32			
R 1,86.32			

Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for providing funds for Panchayat Election. Reasons for anticipated excess and final saving have not been intimated (June,2007).

2515 Other Rural Development Programmes				
00				
101 Panchayati Raj				
Non Plan				
005 Lump Grant for Development work				
R 27,18.00	27,18.00	27,21.20	+3.20	

Reasons for creation of fund by way of re-appropriation and final excess have not been intimated (June,2007).

Revenue(Charged)

- (i) Though the ultimate saving in the charged appropriation worked out to Rs. 3,40.69 lakh, only an amount of Rs. 2,21.23 lakh was surrendered by the department during the year.
- (ii) Disclosure of huge saving of Rs. 3,40.69 lakh (constituting 76.09 per cent of total appropriation) during the year and significant saving of Rs. 1,55.23 lakh during 2005-2006 and non-utilisation of entire budget provision of Rs. 3,76.95 lakh during 2004-2005 indicate necessity of adoption of more realistic approach towards budget formulation.

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
010 Interest on Finance Commission's Grants for PRIs			
O	87.75	87.75	..
			-87.75

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

2049 Interest Payments				
01 Interest on Internal Debt				
200 Interest on Other Internal Debts (Charged)				
Non Plan				
036 Loans from HUDCO(PN)				
O	3,00.00	} 1,37.23	1,04.30	-32.93
R	-1,62.77			

Reasons for anticipated as well as final saving have not been intimated (June,2007).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
026 Loans from LIC			
	O 50.00	1.54	..
	R -48.46		-1.54

Reasons for reduction of fund through surrender and thereafter non-utilisation of entire fund have not been intimated (June,2007).

Capital (Voted)

- (i) The department surrendered entire amount of Rs. 3.22 lakh during the year.
- (ii) The substantial saving, which is 64.4% of the total grant during the year and abnormal saving of Rs. 21.90 lakh (87.60%) during 2005-2006 and identical saving of Rs. 20.40 lakh (86.81% of budget grant) during 2004-2005 disclose lack of supervision on the budget estimation by the authority.

Capital(Charged)

- (i) Provision surrendered (Rs. 90.83 lakh) fell short of the final saving (Rs. 2,50.00 lakh) by Rs. 1,59.17 lakh.
- (ii) Entire capital portion of the grant remained unutilised during 2006-2007 and 2004-2005 whereas overall saving is 95.36% of budget provision during 2005-2006. This necessitates adoption of effective measures in budget formulation.

Grant No. 40 'PANCHAYAT AND RURAL DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
103 Loans from Life Insurance Corporation of India			
Non Plan			
003 Loans from Life Insurance Corporation of India [PN]			
O 25.00 } R -12.23 }	12.77	..	-12.77
109 Loans from other Institutions			
Non Plan			
021 Loans from the Housing and Urban Development Corporation[PN]			
O 2,25.00 } R -78.60 }	1,46.40	..	-1,46.40

Reasons for reduction of fund through surrender and non-utilisation of the rest of the fund in both the cases have not been intimated (June,2007).

Grant No. 41 PARLIAMENTARY AFFAIRS (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2070	Other Administrative Services		
Voted			
Original :	2,51,00	} 2,51,00	1,79,89
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			61,82

Notes and Comments -

Revenue(Voted)

- (i) Out of overall saving of Rs. 71.11 lakh (28.33% of the budget provision) in the grant, an amount of Rs. 61.82 lakh was surrendered by the department during the year. Similar saving of Rs. 70.73 lakh comprising 44.39% of original budget provision was also noticed during 2005-2006. This necessitates adoption of budget framing on a more realistic basis.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
2070	Other Administrative Services		
00			
800	Other Expenditure		
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)		
SP005	West Bengal Youth Parliament Competition Scheme in Educational Institutions		
O	1,50.00	} 99.00	90.48
R	-51.00		

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

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

REVENUE -

Major Head

2049 Interest Payments
2052 Secretariat-General Services
2070 Other Administrative Services

Voted

Original :	16,03,78	}	16,64,08	12,33,83	-4,30,25
Supplementary :	60,30				
Amount surrendered during the year (31st March 2007).					3,52

Charged :

Original :	12,64	}	12,64	12,64	..
Supplementary	..				
Amount surrendered during the year (31st March 2007).					Nil

CAPITAL -

Major Head

4216 Capital Outlay on Housing
6004 Loans and Advances from the Central
Government

Voted

Original :	50,00	}	50,00	9,84	-40,16
Supplementary :	..				
Amount surrendered during the year (31st March 2007).					Nil

Charged :

Original :	24,48	}	24,48	24,49	+1
Supplementary	..				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 4,30.25 lakh (25.85% of the budget provision) in the grant, supplementary provision of Rs. 60.30 lakh obtained in March, 2007 was absolutely unnecessary.
- (ii) Out of overall saving of Rs. 4,30.25 lakh, a meagre amount of Rs. 3.52 lakh only i.e. less than one per cent was surrendered by the department during the year.

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
003 Training			
Non Plan			
002 Training of Administrative Officers			
O	53.32		
S	22.71		
	} 76.03	30.64	-45.39

Non Plan STATE PLAN (NINTH PLAN AND COMMITTED)

SN001 Maintenance of A.T.I. Bidhan Nagar

O	1,93.80		
S	2.66		
	} 1,96.46	1,60.85	-35.61

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for meeting additional establishment charges. Reasons for final saving in both the cases have not been intimated (June, 2007).

2070 Other Administrative Services

 00

 003 Training

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP009 ACA for ATI for 2006-07

O	3,00.00	3,00.00	..	-3,00.00
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Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
021 Home (Personnel & Administrative Reforms) Department			
0	4,84.26	4,84.26	4,59.07 -25.19

Reasons for saving have not been intimated (June, 2007).

Capital(Voted)

- (i) Out of total saving of Rs. 40.16 lakh constituting 80.32% of the budget provision, the department surrendered nothing during the year. Entire grant of Rs. 18.50 lakh during 2005-2006, Rs. 11.94 lakh during 2004-2005 and Rs. 5.40 lakh during 2003-2004 also remained unsurrendered by the department. This indicates lack of control on the part of the controlling authority towards budgetary system.

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Lump Provision for Tribal Areas for renovation & construction of Administrative Buildings			
0	50.00	50.00	9.84 -40.16

Reasons for saving have not been intimated (June, 2007).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2045	Other Taxes and Duties on Commodities and Services		
2049	Interest Payments		
2071	Pensions and Other Retirement benefits		
2575	Other Special Areas Programmes		
2801	Power		
2810	Non-Conventional Sources of Energy		
3451	Secretariat-Economic Services		
Voted			
Original :	12,76,76	} 20,75,16	19,22,05
Supplementary :	7,98,40		
Amount surrendered during the year (31st March 2007).				-1,53,11
Charged :			
Original :	26,19,76	} 26,19,76	12,05,26
Supplementary	..		
Amount surrendered during the year (31st March 2007).				-14,14,50
CAPITAL -			
Major Head			
4801	Capital Outlay on Power Projects		
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
6801	Loans for Power Projects		
6860	Loans for Consumer Industries		
Voted			
Original :	17,70,28,00	} 18,83,52,50	18,87,79,37
Supplementary :	1,13,24,50		
Amount surrendered during the year (31st March 2007).				+4,26,87
Charged :			
Original :	1,58,07	} 1,58,07	1,56,81
Supplementary	..		
Amount surrendered during the year (31st March 2007).				-1,26
			Nil

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Notes and Comments -

Revenue(Voted)

(i) In view of overall saving of Rs. 1,53.11 lakh in the grant, supplementary provision of Rs. 7,98.40 lakh obtained in March,2007 proved excessive.

(ii) No portion of the saving of Rs. 1,53.11 lakh was surrendered by the department during the year.

(iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2801 Power,			
02 Thermal Power Generation			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Special Assistance to WBSEB for implementation of schemes under APDRP (APDRP)			
S	6,00.00	6,00.00	5,88.00 -12.00

Creation of fund by supplementary provision obtained in March,2007 was stated to be required for payment of special assistance to WBSEB for implementation of various schemes under APDRP. Reasons for saving have not been intimated (June,2007).

Grant No.43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2810 Non-Conventional Sources of Energy			
02 Solar			
102 Photo Voltaic			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Procurement/Installation of P. V. Street Light/P. V. Pumps			
"			
0	1,24.80	1,24.80	2,17.22 +92.42
789 Special Component Plan for Sc			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Scheme of Procurement /Installation of P.V. Street Light, P.V. pump etc.			
0	90.00	90.00	2,15.00 +1,25.00

Reasons for excess in both the above cases have not been intimated (June,2007).

Revenue(Charged)

- (i) No portion of huge saving of Rs. 14,14.50 lakh (53.99% of the budget provision) in the appropriation was surrendered by the department during the year. Similarly, total saving of Rs. 10.51 lakh (39.07% of budget provision) remained unsurrendered during 2005-2006. This indicates lack of control on the part of the controlling authority.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

(ii) **Saving occurred mainly under :**

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
014 Interest on Loans from Rural Electrification Corporation of India			
0	25,00.00	25,00.00	10,85.50 -14,14.50

Reasons for huge saving have not been intimated (June,2007).

Capital(Voted)

- (i) Expenditure exceeded the grant by Rs. 4,26.87 lakh ; the excess requires regularisation.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Assistance to West Bengal Power Development Corporation			
O 44,16.00	} 50,40.50	1,41,83.00	+91,42.50
S 6,24.50			
Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for investment of the State Government on power utilities under WBPDC. Reasons for final excess have not been intimated (June,2007).			
SP005 Equity Participation of the State Govt. for Implementation of Sagardighi Thermal Power Project			
O 42,60.00	42,60.00	2,10,60.00	+1,68,00.00
SP006 Equity Participation of the State Govt. for implementation of Santaldih Thermal Power Stn (1x250 MW Extn. unit)			
O 28,40.00	28,40.00	1,05,40.00	+77,00.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Equity Participation of the State Govt. for implementation of Sagardighi TPP			
O 15,00.00	15,00.00	74,00.00	+59,00.00

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP002 Equity Participation of the State Govt. for Santaldih TPS (1X250 MW Extn)			
O	10,00.00	10,00.00	37,00.00 +27,00.00
SP003 Equity Participation of the State Govt. for Implementation of the 7th unit (1X300 MW) of DPL			
O	12,50.00	12,50.00	49,50.00 +37,00.00
796 Tribal Areas Sub Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Equity Participation of the State Govt. for implementation of Sagardighi TPP			
O	2,40.00	2,40.00	15,40.00 +13,00.00
SP002 Equity Participation of the State Govt. for Santaldih TPS (1X250 MW Extn)			
O	1,60.00	1,60.00	7,60.00 +6,00.00
SP003 Equity Participation of the State Govt. for Implementation of the 7th unit (1X300 MW) of DPI,			
O	2,00.00	2,00.00	8,00.00 +6,00.00

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans to West Bengal State Electricity Board on Account of OECF Purulia Plant			
0	1,90,10.25	1,90,10.25	1,91,33.24 +1,22.99

Reasons for excess in the above cases have not been intimated (June,2007).

6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Non Plan			
003 Loans to WB Power Development Corporation Ltd.			
006 Other Miscellaneous Loans			
		19,95.67	+19,95.67
		98.89	+98.89

Reasons for incurring expenditure without budget provision in both the cases have not been intimated (June,2007).

205 Transmission and Distribution Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to W.B.R.E.D.C. for Rural Electrification Programme under PMGY (PMGY)			
		-1,00.00	-1,00.00

The minus expenditure was attributed to correction of misclassification in Ledger Balance.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Equity Participation of the State Govt. for Implementation of the 7th unit of DPL			
O 35,50.00	} 1,42,50.00	1,42,50.00	1,42,50.00
S 1,07,00.00			
Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for investment of the State Government in the form of Equity Participation for implementation of the 7th Unit of Durgapur Projects Ltd. The entire fund was fully utilised.			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Loans to W B State Electricity Board for Transmission and distribution (OECF)			
O 15,20.00	15,20.00	5,44.64	-9,75.36
SP010 OECF-Projects-Loans to West Bengal Power Development Corporation Ltd. (State Share) (EAP)			
O 85,20.00	85,20.00	66,40.00	-18,80.00
SP011 OECF Projects Loans to W B Power Development Corporation Ltd.			
O 4,82,80.00	4,82,80.00	3,05,52.93	-1,77,27.07

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
205	Transmission and Distribution Schemes		
Non Plan			
001	Loans to West Bengal State Electricity Board for Transmission and Distribution of Power in Salt Lake Township		
O	2,00.00	2,00.00	1,00.00 -1,00.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004	Loans to WBSEB for Implementation of Schemes under RIDF (RIDF) (PO)		
O	70,00.00	70,00.00	30,83.13 -39,16.87
SP005	Loans to W.B. Rural Energy Development Corporation against loans from R.E.C [PO]		
O	1,77,50.00	1,77,50.00	1,45,79.00 -31,71.00
789	Special Component Plan for S.C		
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001	Loans to WBSEB on account of OECF Purulia Plant EAP		
O	66,93.75	66,93.75	64,76.79 -2,16.96
SP003	Loans to WBSEB for Transmission & Distribution (OECF) EAP		
O	4,00.00	4,00.00	1,86.74 -2,13.26
SP005	OECF Projects-Loans to W.B. Power Dev. Corpn. Ltd. (States Share) EAP		
O	30,00.00	30,00.00	28,80.00 -1,20.00
SP006	OECF Projects-Loans to WBPDC Ltd. EAP		
O	1,70,00.00	1,70,00.00	81,39.00 -88,61.00

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP014 Loans to WBSEB for implementation of Schemes under RIDF			
0	27,00.00	27,00.00	11,61.74 -15,38.26
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 OECF Projects-Loans to WBPDC Ltd. EAP			
0	27,20.00	27,20.00	20,34.93 -6,85.07
SP014 Loans to WBSEB for implementation of Schemes under RIDF			
0	5,00.00	5,00.00	2,23.39 -2,76.61
Reasons for saving in the above cases have not been intimated (June,2007).			
6801 Loans for Consumer Industries			
00			
202 Thermal Power Generation			
SP007 Loans to West Bengal State Electricity Board Ltd. (Market Bonds)			
0	46,22.00	46,22.00	.. -46,22.00
SP008 Loans to Durgapur Project Ltd.			
0	4,56.00	4,56.00	.. -4,56.00
SP019 Loans to WBSEB for implementation Of schemes under APDP			
0	38,00.00	38,00.00	.. -38,00.00

Grant No.43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Savings (-)
789 Special Component Plan for S.C Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Loans to Durgapur Project Ltd.			
0	1,20.00	1,20.00	.. -1,20.00
SP010 Loans to WBSEB for implementation of Schemes under APDP			
0	10,00.00	10,00.00	.. -10,00.00
6801 Loans for Consumer Industries			
00			
796 Tribal Areas Sub-Plan			
797			
SP010 Loans to WBSEB for implementation of Schemes under APDP			
0	2,00.00	2,00.00	.. -2,00.00
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Non Plan			
001 Loans to Durgapur Projects Ltd. (Coke Oven and Gas)			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2007).

Grant No. 44 PUBLIC ENTERPRISES (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2852	Industries		
3451	Secretariat-Economic Services		
Voted			
Original :	1,84,50	} 15,75,66	13,98,13
Supplementary :	13,91,16		
Amount surrendered during the year (31st March 2007).				-1,77,53
			1,55,08

CAPITAL -

Major Head			
4857	Capital Outlay on Chemicals and Pharmaceutical Industries		
5075	Capital Outlay on other Transport Services		
6857	Loans for Chemical and Pharmaceutical Industries		
6858	Loans for Engineering Industries		
6860	Loans for Consumer Industries		
Voted			
Original :	35,00,00	} 35,07,00	34,22,31
Supplementary :	7,00		
Amount surrendered during the year (31st March 2007).				-84,69
			50,83

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 1,77.53 lakh (11.26% of the budget provision) in the grant, supplementary provision of Rs. 13,91.16 lakh obtained in March, 2007 proved to be excessive.
- (ii) Out of overall saving of Rs. 1,77.53 lakh, an amount of Rs. 1,55.08 lakh was surrendered by the department during the year.
- (iii) Persistent saving under sub-head marked (*) for last three years along with this year also discloses lack of control over the budgetary system on the part of the department.

Grant No. 44 PUBLIC ENTERPRISES

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2852 Industries				
80 General				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP021 State Share of the DFID Assisted Restructuring of Public Sector Enterprises in West Bengal*				
S	13,91.16	} 13,02.16	12,85.89	-16.27
R	-89.00			

Reasons for saving was due to less requirement of fund as the matching grant of the State Government to the DFID grant for restructuring of PSEs in West Bengal.

Capital(Voted)

- (i) Out of overall saving of Rs. 84.69 lakh in the grant, an amount of Rs. 50.83 lakh was surrendered by the department during the year.

Grant No. 44 PUBLIC ENTERPRISES

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
002 Neo Pipe & Tube Co. Ltd.			
O	1,15.00	..	..
R	-1,15.00	..	..

Withdrawal of entire fund through re-appropriation was attributed to process of joint venture transformation in respect of the company decision for closure. The entire expenditure of the company was being borne from its deposit accounts.

6857 Loans for Chemical and Pharmaceutical Industries			
01 Chemicals and Pesticides			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Durgapur Chemicals Ltd.			

O	10,00.00	..	..
R	-10,00.00	..	..

The saving was due to State Government's equity participation in the 100 MTPT Caustic Soda Plant of the Company. So total fund was withdrawn through re-appropriation.

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
003 Carter Pooler Co. Ltd.			
O 1,00.00	
R -1,00.00			..

Withdrawal of entire fund through re-appropriation was made due to the fact that all employees had availed Early Retirement Scheme.

6860 Loans for Consumer Industries			
01 Textiles			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to West Bengal Agro Textiles Corporation Ltd.			
O 2,25.00	2,25.00	..	-2,25.00

Non-utilisation of entire fund was due to the fact that all regular employees of the company had availed Early Retirement Scheme and the company was transferred to joint venture.

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
6860 Loans for Consumer Industries				
60 Others				
190 Loans to Public Sector and other Undertakings				
Non Plan				
002 Loans to Krishna Silicate				
O 1,50.00	}	21.98	21.98	..
R -1,28.02				

The anticipated saving was due to the fact that all employees had availed of Early Retirement Scheme.

6860 Loans for Consumer Industries				
60 Others				
190 Loans to Public Sector and other Undertakings				
Non Plan				
003 Loans to West Bengal Plywood Ltd.				
O 1,30.00	}	..	..	..
R -1,30.00				

Withdrawal of entire fund was due to the fact that all employees availed of Early Retirement Scheme.

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
6858 Loans for Engineering Industries			
03 Transport Equipment Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
004 Loans to Westinghouse Saxby Farmer Ltd.			
O 1,25.00	} 21.62	42.37	+20.75
R -1,03.38			

The anticipated saving was due to less requirement of fund by the company. Reasons for final excess have not been intimated (June,2007). It points to an unrealistic approach of the financial management towards budgetary system.

6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
004 Britania Engineering Ltd.			
O 2,00.00	} 1,16.79	1,16.79	..
R -83.21			

The anticipated saving was made due to less requirement of fund by the company.

Grant No. 44 PUBLIC ENTERPRISES

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
01 Chemical and Pesticides Industries			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Durgapur Chemicals Ltd.			
S 7.00 } 10,00.00 10,00.00 ..			
R 9,93.00 }			

Creation of fund by supplementary provision obtained in March, 2007 was stated to be required for investment by the State Government in Durgapur Chemicals Ltd. and augmentation of fund through re-appropriation was attributed to State Government's equity participation in the 100 MTPT Caustic Soda Plant of the Company.

6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
012 Electro Medical and Allied Industries Ltd.			
		..	1,75.00 +1,75.00

Reasons for excess without budget provision have not been intimated (June, 2007).

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
		(in lakhs of rupees)		
6858 Loans for Engineering Industries				
02 Other Industrial Machinery Industries				
800 Other Loans				
Non Plan				
005 Engel India Machine and Tools Ltd				
O	1,25.00	} 10,23.82	10,23.82	..
R	8,98.82			

Augmentation of fund through re-appropriation was stated to be required for payment of arrear dues of Calcutta Port Trust along with interest which was unforeseen.

Grant No. 45 PUBLIC HEALTH ENGINEERING

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2049 Interest Payments			
2215 Water Supply and Sanitation			
2250 Other Social Services			
2251 Secretariat-Social Services			
2551 Hill Areas			
Voted			
Original :	2,12,20,24	}	}
Supplementary :	61,89,21		
Amount surrendered during the year(31st March,2007).			
	2,74,09,45	2,93,47,48	+19,38,03
			Nil
Charged :			
Original :	1,07,74	}	}
Supplementary	..		
Amount surrendered during the year (31st March,2007).			
	1,07,74	71,44	-36,30
			Nil

CAPITAL -

Major Head			
4215 Capital Outlay on Water Supply and Sanitation			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Voted			
Original :	3,75,52,35	}	}
Supplementary :	..		
Amount surrendered during the year(31st March 2007).			
	3,75,52,35	2,41,95,82	-1,33,56,53
			Nil
Charged :			
Original :	1,07,04	}	}
Supplementary	..		
Amount surrendered during the year (31st March 2007).			
	1,07,04	91,13	-15,91
			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the provision by Rs. 19,38.03 lakh; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 19,38.03 lakh in the grant, supplementary provision of Rs. 61,89.21 lakh obtained in March, 2007 proved to be inadequate.

Grant No.45 PUBLIC HEALTH ENGINEERING

(iii) Persistent deviation between budget provision and actual expenditure under the sub-head marked (*) for last three years discloses lack of control over budgetary system on the part of the department.

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2250 Other Social Services				
00				
800 Other Expenditure				
Non Plan				
030 Expenditure in connection with Gangasagar Mela Expenditure in connection with Gangasagar Mela Public Health Engg. Deptt.				
O	2,47.73	} 2,52.60	3,61.11	+1,08.51
S	4.87			

Augmentation of fund by Supplementary provision in March, 2007 was stated to be required for additional provision for meeting larger expenditure in connection with Gangasagar Mela. Reasons for final excess have not been intimated (June, 2007).

2215 Water Supply and Sanitation				
01 Water Supply				
102 Rural water Supply Programmes				
Non Plan				
001 Piped Water Supply Scheme (for rural areas)				
O	77.72	} 1,11.79	10,59.83	+9,48.04
S	34.07			

Augmentation of fund by Supplementary provision in March, 2007 was stated to be required for operation and maintenance of existing Water Supply Schemes. Reasons for final excess have not been intimated (June, 2007).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural water Supply Programmes			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS011 Swajaldhara-I District Water Sanitation Mission (DWSM)	..	6,45.80	+6,45.80
Reasons for incurring expenditure without budget provision have not been intimated (June, 2007).			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Sewerage and Drainage Schemes for Municipalities			
R	18.75	18.75	1,50.00
			+1,31.25
799 Suspense			
Non Plan			
001 Suspense under Rural Water Supply			
0	7,58.20	7,58.20	24,85.92
			+17,27.72
Reasons for final excess in the above cases have not been intimated (June, 2007).			

Grant No. 45 PUBLIC HEALTH ENGINEERING

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
Non Plan			
003 Lump Provision for settlement of outstanding balances under CSSA for Public Health Engineering Department			
S	29,51.14	29,51.14	28,70.63 -80.51

Provision by obtaining supplementary grant in March, 2007 was required for settlement of outstanding balances lying under suspense Accounts in the books of Public Works Divisions. Reasons for final saving have not been intimated (June, 2007).

2215 Water Supply and Sanitation				
01 Water Supply				
789 Special Component Plan for SC/ST				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP002 Urban Water Supply Scheme Municipalities Having Population of above 20,000				
O	1,50.00	1,50.00	..	-1,50.00

Reasons for non utilisation of entire fund have not been intimated (June, 2007).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
02 Sewerage and Sanitation			
107 Sewerage Services			
Non Plan			
003 Cossipore Dum Dum Drainage Scheme and Patipukur Swerage Scheme			
S	1,57.64	1,57.64	.. -1,57.64

Reasons for non utilisation of entire provision by obtaining supplementary Grant in March, 2007 have not been intimated (June, 2007). This indicates poor planning between Budget Provision and implementation of Scheme by the department concerned.

2215 Water Supply and Sanitation				
01 Water Supply				
001 Direction and Administration				
Non Plan				
001 Public Health Engineering[PH]				
O	84,14.88	84,14.88	82,29.80	-1,85.08
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP028 Water Supply Schemes for Arsenic-difficult areas (iv) Arsenic and other works[PH]				
O	2,74.00	2,74.00	1,41.71	-1,32.29

Reasons for saving in both the cases have not been intimated (June, 2007).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2215 Water Supply and Sanitation				
01 Water Supply				
102 Rural water Supply Programmes				
Non Plan				
003 Raniganj Coalfields Area Water Supply Scheme Phase-II				
O	3,91.13	5,97.18	5,00.88	-96.30
S	2,06.05			

Augmentation of fund by Supplementary provision in March, 2007 was stated to be required for additional provision for operation and maintenance of Water Supply Scheme phase II in Raniganj Coalfields area. Reasons for final saving have not been intimated (June, 2007).

2215 Water Supply and Sanitation				
01 Water Supply				
102 Rural water Supply Programmes				
Non Plan				
002 Raniganj Coalfields Area Water Supply Scheme-Phase I				
O	5,63.82	8,25.68	6,68.06	-1,57.62
S	2,61.86			

Augmentation of fund by supplementary provision in March, 2007 was stated to be required for additional provision for operation and maintenance of Water Supply Scheme - phase I in Raniganj Coalfields area. Reasons for final saving have not been intimated (June, 2007).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply Programmes			
Non Plan			
003 O & M of Municipal Water Supply			
O	5,22.39	7,37.32	6,45.58
S	2,14.93		
			-91.74

Augmentation of fund by Supplementary provision in March, 2007 was stated to be required for additional provision for operation and maintenance of existing Water Supply Schemes. Reasons for final saving have not been intimated (June, 2007).

Notes and Comments -

Revenue(Charged)

- (i) In view of overall saving of Rs. 36.30 lakh constituting 33.69% budget provision, non-surrender of entire saving by the department proves lack of supervision over the budget estimation by the authority.

Grant No. 45 PUBLIC HEALTH ENGINEERING

(ii) Saving occurred mainly under :

Head	Total Appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
033 Loans from LICICI [PH]			
0	50.00	50.00	.. -50.00

Reasons for non-utilisation of entire fund resulting in huge saving have not been intimated (June, 2007).

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

Head	Total Appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
104 Interest on Loans for Non-Plan Schemes (Charged)			
Non Plan			
013 Loans for Neorakhola Water Supply Scheme			
0	57.74	57.74	71.44 +13.70

Reasons for final excess have not been intimated (June, 2007).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Notes and Comments -

Capital(Voted)

(i) **Against huge saving of Rs. 1,33,56.53 lakh constituting 35.58% of budget provision, no amount was surrendered by the department during the year.**

(ii) **Saving occurred mainly under :**

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Extension of AUWSP to Small Towns			
0	2,27.50	2,27.50	1,05.81
			-1,21.69
102 Rural Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Accelerated Rural Water Supply Programme			
0	1,12,38.35	1,12,38.35	1,07,05.60
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-5,32.75
SP003 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
0	97,50.00	97,50.00	4,54.00
			-92,96.00
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
0	37,50.00	37,50.00	3,00.00
			-34,50.00

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
O	15,00.00	15,00.00	1,48.70
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Water Supply Schemes for Arsenic-difficult Areas			
O	38,32.40	38,32.40	25,13.42

Reasons for saving in the above cases have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Establishment of Water Testing Laboratories in the PHE Dept.			
O	20.00	20.00	2,05.66
CS003 Arsenic Submission			
O	11,50.00	11,50.00	25,48.35

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Piped Water Supply Schemes			
0	12,46.25	12,46.25	13,26.89
			+80.64

Reasons for excess in the above cases have not been intimated (June, 2007).

SP006 Water Supply Scheme for Arsenic -Difficult Areas--Arsenic and Other Works	..	10,30.81	+10,30.81
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Reasons for incurring expenditure without budget provision have not been intimated (June, 2007).

Notes and Comments -

Capital(Charged)

(i) Against substantial saving of Rs. 15.91 lakh in the appropriation, no sum was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total Appropriation	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
6003 Internal Debt of the State Government			
00			
103 Loans from Life Insurance Corporation of India			
Non Plan			
004 Loans from Life Insurance Corporation of India [PH]			
0	25.00	25.00	..
			-25.00

Reasons for non-utilisation of entire fund resulting in ultimate saving have not been intimated (June, 2007).

Grant No.45 PUBLIC HEALTH ENGINEERING

Suspense :- The expenditure under Revenue (voted) grant included Rs. 24,85.92 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of "Suspense" transactions head have been explained in note (v) under the section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units		Opening Balance Debit + Credit -	Debit (in lakhs of rupees)	Credit	Net Actuals	Closing Balance Debit + Credit -
2215	Water Supply and Sanitation					
01	Water Supply					
799	Suspense					
Non Plan						
001	Suspense under Rural Water Supply					
43	Suspense	+3,79.94	+8.18	+0.00	+8.18	+3,88.12
75	Purchase	+12,22.52	+4,32.52	+0.00	+4,32.52	+16,55.04
89	Stock	-28,28.30	+19,97.72	+0.00	+19,97.72	-8,30.58
90	Miscellaneous	+14,78.32	+47.50	+0.00	+47.50	+15,25.82
Total		+2,52.48	+24,85.92	+0.00	+24,85.92	+27,38.40

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2235	Social Security and Welfare		
2251	Secretariat-Social Services		
Voted			
Original :	24,39,08	24,39,08	16,19,25
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			-8,19,83
Charged :			
Original :	10,00,00	10,00,00	9,96,13
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			-3,87
N11			
CAPITAL -			
Major Head			
4235	Capital Outlay on Social Security and Welfare		
6235	Loans for Social Security and Welfare		
Voted			
Original :	7,05,00	7,05,00	5,03,23
Supplementary :	..		
Amount surrendered during the year (31st March 2007).			-2,01,77
			15,95

Notes and Comments -

Revenue(Voted)

- (1) The amount of Rs. 10,14.33 lakh surrendered in March,2007 was in excess of eventual saving of Rs. 8,19.83 lakh pointing towards lack of control over budgetary system on the part of the controlling officer.

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2235 Social Security and Welfare				
01 Rehabilitation				
202 Other Rehabilitation Schemes				
Non Plan				
020 Expenditure on Homes and Institutions including P. L. Homes				
O	1,32.91	} 91.92	81.46	-10.46
R	-40.99			

Reasons for anticipated [^]as well as final saving were attributed to taking of economic measures by the department.

2235 Social Security and Welfare				
01 Rehabilitation				
202 Other Rehabilitation Schemes				
Non Plan				
019 Acquisition of Lands (Housing Schemes)				
O	4,00.00	} 99.24	99.24	0.00
R	-3,00.76			

Reasons for anticipated saving have not been intimated (June, 2007).

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
01 Rehabilitation			
202 Other Rehabilitation Schemes			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Other Rehabilitation Schemes			
Basic Infrastructural			
Facilities in the Displaced			
Persons Colonies in West			
Bengal			
O	3,59.00	..	..
R	-3,59.00	..	..

Withdrawal of entire fund was stated to be due to non-availability of fund from the Government of India.

2235 Social Security and Welfare				
01 Rehabilitation				
103 Displaced Persons from Former East Pakistan				
Non Plan				
003 District and Subdivisional Establishment				
O	7,02.22	4,95.32	6,99.91	+2,04.59
R	-2,06.90			

Reasons for anticipated saving and final excess have not been intimated (June,2007).

Capital(Voted)

- (i) Out of overall saving of Rs. 2,01.77 lakh (28.61% of the total budget provision) in the grant, a negligible amount of Rs. 15.95 lakh (7.90% of total saving) was surrendered by the department during the year.

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
01 Rehabilitation			
201 Other Rehabilitation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Outlay on Infrastructural Development in Refugee Colonies through other Agencies			
O 4,00.00 } R -9.74 }	3,90.26	2,83.56	-1,06.70
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Development in Refugee Colonies through other agencies			
O 3,00.00 } R -1.21 }	2,98.79	2,19.67	-79.12

Reasons for anticipated as well as final saving in both the cases have not been intimated (June, 2007).

Grant No. 47 RELIEF

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

REVENUE -

Major Head

2049	Interest Payments
2235	Social Security and Welfare
2245	Relief on Account of Natural Calamities
2251	Secretariat-Social Services

Voted

Original :	5,18,81,95	}	5,25,51,37	2,78,33,60	-2,47,17,77
Supplementary :	6,69,42				
Amount surrendered during the year (31st March 2007).						Nil

Charged :

Original :	51,00,85	}	51,00,85	73,39,55	+22,38,70
Supplementary	..				
Amount surrendered during the year (31st March 2007).						4,50,29

CAPITAL -

Major Head

6003 Internal Debt of the State Government

Charged :

Original :	10,00,00	}	10,00,00	..	-10,00,00
Supplementary	..				

Amount surrendered during the year (31st March 2007).	1,07,44
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Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 2,47,17.77 lakh in the grant, supplementary provision of Rs. 6,69.42 lakh obtained in March, 2007 proved unnecessary.
- (ii) No portion of the total saving of Rs. 2,47,17.77 lakh (47.04% of total budget provision) was surrendered by the department during the year.
- (iii) The sub-head marked (*) in the grant, showed substantial saving during the last three years also. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

Grant No. 47 RELIEF

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
80 General			
101 Centre for Training and Disaster preparedness			
Non Plan			
001 Assistance to the SRIs for Imparting Training to the Practicing Engineers and Supporting Hazard Safety Cells under NP for Capacity Building of Eng. in Earth-quake Risk Management			
S	1,20.30		
R	-1,19.11	1.19	16.16
			+14.97
Creation of fund by supplementary provision obtained in March, 2007 was stated to be required for meeting the expenditure towards supply of seeds-fertilisers etc. in flood/cyclone affected areas. Reasons for anticipated saving and final excess have not been intimated (June, 2007).			
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
002 Food and Clothings - Food*			
O	25,00.00		
R	-8,31.45	16,68.55	15,63.45
			-1,05.10
003 Food and Clothings - Clothings			
O	18,00.00		
R	-6,67.98	11,32.02	11,24.92
			-7.10

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
106 Repairs and Restoration of Damaged Roads and Bridges Non Plan			
001 Emergent Repair of Roads, Culverts, Bridges etc. Damaged/Destroyed by Natural Calamities			
O 25,00.00 } R -9,20.58 }	15,79.42	17,46.01	+1,66.59
111 Ex-gratia Payments to Bereaved Families Non Plan			
001 Ex-gratia Payments to Families of Dead / Missing Persons to Flood, Cyclone etc.			
O 2,00.00 } R -91.40 }	1,08.60	1,11.40	+2.80
80 General			
800 Other Expenditure Non Plan			
005 Supply of Tarpaulins etc.			
O 35,00.00 } R -12,50.62 }	22,49.38	17,44.56	-5,04.82

Reasons for anticipated saving and final excess/saving in the above cases have not been intimated (June, 2007).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
118 Assistance for Repairs/Replacement of Damaged Boats and Equipment for Fishing			
Non Plan			
001 Supply of Nets, Fish, Prawns etc.			
	O 5,00.00 } R -1,57.20 }	3,42.80	3,42.80 ..
193 Assistance to Local Bodies and other non - Government Bodies/Institutions			
Non Plan			
002 Emergency Repair of Panchayat Properties Damaged/Destroyed by Natural Calamities			
	O 5,00.00 } R -5,00.00 }	..	.. ..
282 Public Health			
Non Plan			
001 Expences on Public Health Measures			
	O 1,93.17 } R -1,93.17 }	..	.. ..

Reasons for anticipated saving in the above cases have not been intimated (June,2007).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on account of Natural Calamities			
02 Floods, Cyclones etc.			
114 Assistance to Farmers for Purchase of Agricultural Inputs			
Non Plan			
002 Repairs of Market Link Roads and Rural Huts Damaged due to Flood / Cyclone etc.			
O 2,00.00	} 12,00.74		.. -12,00.74
R 10,00.74			

Reasons for augmentation of fund by way of re-appropriation and non-utilisation of entire fund have not been intimated (June, 2007).

2245 Relief on Account of Natural Calamities				
05 Calamity Relief Fund				
797 Transfer to Reserve Funds and Deposit Accounts				
Non Plan				
001 Calamity Relief Fund				
O 2,41,49.00	2,41,49.00	-57,23.06	-2,98,72.06	

Minus expenditure was attributed to periodical adjustment against the Reserve Fund for Natural Calamities.

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
01 Drought			
800 Other Expenditure			
Non Plan			
003 Supply of Nets, Fish, Prawns etc.			
O 2,00.00	
R -2,00.00			
02 Floods, Cvclones etc.			
101 Gratuitous Relief			
Non Plan			
005 Housing - Cost of Acquisition of Land for Resettlement of Homeless Persons due to Floods, Erosion etc.			
O 1,50.00	
R -1,50.00			

Reasons for withdrawal of entire fund through surrender/re-appropriation in both the cases have not been intimated (June, 2007).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2235 Social Security and Welfare				
02 Social Welfare				
001 Direction and Administration				
Non Plan				
004 Directorate of Relief and District Establishment (Relief)				
O	20,87.72	} 20,57.84	19,57.41	-1,00.43
S	14.74			
R	-44.62			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for meeting the expenditure towards distribution of clothing etc. among the indigent persons through MLAs. Reasons for anticipated as well as final saving have not been intimated (June, 2007).

2235 Social Security and Welfare				
02 Social Welfare				
800 Other Expenditure				
Non Plan				
004 Provision for Normal G.R.-Food and Clothes (Relief Deptt.)				
O	9,03.78	} 11,00.57	8,90.99	-2,09.58
S	1,96.79			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for meeting the expenditure towards normal G.R. Food & Clothes. Reasons for eventual saving have not been intimated (June, 2007).

Grant No. 47 RELIEF

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
004 Housing			
O	20,00.00	20,00.00	69,86.10
			+49,86.10

Reasons for excess have not been intimated (June, 2007).

2245 Relief on Account of Natural Calamities				
02 Floods, Cyclones etc.				
114 Assistance to Farmers for Purchase of Agricultural inputs				
Non Plan				
001 Supply of Seeds / Fertilisers etc. for Raising Alternative Crops in Flood / Cyclone Affected Areas				
O	20,00.00	} 18,98.36	27,02.57	+8,04.21
S	98.36			
R	-2,00.00			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for assistance to the State Resource Institute (SRIs) for imparting training to the practicing Engineer. Reasons for reduction of fund by way of re-appropriation and thereafter excess expenditure have not been intimated (June, 2007).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2245 Relief on Account of Natural Calamities				
02 Floods, Cyclones etc.				
105 Veterinary Care				
Non Plan				
001 Measure of Prevention of Cattle Epidemic				
O 10.00	}	..	1,01.27	+1,01.27
R -10.00				

Reasons for withdrawal of entire fund through surrender/re-appropriation resulting in entire expenditure to be excess have not been intimated (June, 2007)

2245 Relief on Account of Natural Calamities				
01 Drought				
101 Gratuitous Relief				
Non Plan				
007 Subsidy for Agricultural Inputs to Small and Marginal Farmers and Agricultural Labourers				
O 5,00.00	}	15,00.00	15,14.58	+14.58
R 10,00.00				
109 Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage Works				
Non Plan				
001 Sinking of Tubewells, Maintenance of Existing Minor Irrigation Installations etc				
O 75.00	}	5,91.30	4,01.07	-1,90.23
R 5,16.30				

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
02 Floods, Cyclones etc.			
102 Drinking Water Supply			
Non Plan			
002 Repair / Resinking of Tubewells			
O 60.00	} 3,22.94	} 3,08.46	} -14.48
R 2,62.94			
122 Repairs and Restoration of Damaged Irrigation and Flood Control Works			
Non Plan			
002 Emergency Repair of Flood Protective Embankments			
O 55,00.00	} 59,97.86	} 70,56.40	} +10,58.54
R 4,97.86			
193 Assistance to Local Bodies and other non-Government Bodies/Institutions			
Non Plan			
001 Assistance to Local Bodies for Restoration of Supply of Drinking Water			
O 4,00.00	} 16,42.21	} 21,21.85	} +4,79.64
R 12,42.21			

Reasons for anticipated as well as final excess/saving in the above cases have not been intimated (June,2007).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
80 General			
800 Other Expenditure			
Non Plan			
008 Rescue of Marooned People Affected by Flood, Cyclone, Tornado etc. and Set-up of Relief Camps/ Centres			
O 7,30.00	} 3,58.02	10,21.94	+6,63.92
R -3,71.98			

Reasons for anticipated saving and final excess have not been intimated (June, 2007).

2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
119 Assistance to Artisans for Repairs/Replacement of Damaged Tools and Equipments			
Non Plan			
001 Assistance to 'Indigent Artisans			
O 30.00	} 7,32.00	7,32.00	..
R 7,02.00			

Reasons for augmentation of fund through re-appropriation have not been intimated (June, 2007).

Revenue (Charged)

- (i) Expenditure exceeded the appropriation by Rs. 22,38.70 lakh; the excess requires regularisation.
- (ii) Though there was an overall excess of Rs. 22,38.70 lakh in the appropriation, an amount of Rs. 4,50.29 lakh (20.11% of total saving) was surrendered by the department during the year reflecting a lack of control over the budgetary system by the department.

Grant No. 47 RELIEF

(iii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
05 Interest on Reserve Funds			
105 Interest on General and other Reserve Funds			
Non Plan			
001 Interest on Calamity Relief Fund			
	O 41,00.85	41,00.85	70,32.94 +29,32.09

Reasons for excess expenditure have not been intimated (June, 2007).

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

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
008 Interest on Loans from Housing and Urban Development Corporation			
	O 10,00.00	5,49.71	3,06.61 -2,43.10
	R -4,50.29		

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Capital(Charged)

- (i) Against saving of Rs. 10,00.00 lakh, a meagre amount of Rs. 1,07.44 lakh (10.70% only) was surrendered by the department during the year.
- (ii) Entire budget provision of Rs. 10,00.00 lakh remained unutilised during 2006-2007. Similarly during 2005-2006, the total budget provision of Rs. 10,00.00 lakh remained unutilised and unsurrendered too. This indicates defective budgetary control on the part of the controlling officer.

Grant No. 47 RELIEF

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
022 Loans from the Housing and Urban Development Corporation[RL]			
O	10,00.00	8,92.56	..
R	-1,07.44			-8,92.56

Reasons for reduction of fund through surrender and non-utilisation of the rest of the fund have not been intimated (June, 2007).

Grant No. 48 SCIENCE AND TECHNOLOGY (All voted)

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

REVENUE -

Major Head

3425 Other Scientific Research
3451 Secretariat-Economic Services

Voted

Original :	5,79,66	}	6,04,78	5,42,30	-62,48
Supplementary :	25,12				
Amount surrendered during the year (31st March 2007).					20,17

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 62.48 lakh (10.33% of the total budget provision) in the grant, supplementary provision of Rs. 25.12 lakh proved to be fully unjustified.
- (ii) Of the ultimate saving of Rs. 62.48 lakh, Rs. 42.31 lakh (67.71%) remained unsurrendered.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)		
		(in lakhs of rupees)			
3425 Other Scientific Research					
60 Others					
200 Assistance to other Scientific Bodies					
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)					
SP002 West Bengal State council of Science & Technology [ST]					
O	60.50	}	58.96	0.31	-58.65
R	-1.54				

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

Grant No. 48 SCIENCE AND TECHNOLOGY

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
3425 Other Scientific Research			
60 Others			
200 Assistance to other Scientific Bodies			
Non Plan			
001 West Bengal State Council of Science & Technology			
O	18.27	16.82	76.06
R	-1.45			+59.24

Reasons for anticipated as well as final excess have not been intimated (June, 2007).

Grant No. 49 SPORTS AND YOUTH SERVICES (All voted)

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

REVENUE -

Major Head

2204 Sports and Youth Services
2251 Secretariat-Social Services

Voted

Original :	67,50,13	}			
Supplementary :	..		67,50,13	60,59,42	-6,90,71
Amount surrendered during the year (31st March 2007).					1,05,85

Notes and Comments -

Revenue(Voted)

- (i) Out of overall saving of Rs. 6,90.71 lakh (10.23% of the total budget provision) in the grant, an amount of Rs. 1,05.85 lakh (15.30% of total saving) only was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
2204 Sports and Youth Services			
00			
104 Sports and Games			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Campus Works, Stadium, Poly-ground etc.			
0	3,35.99	3,35.99	2,44.88 -91.11
SP006 Development and Maintenance of Netaji Indoor Stadium			
0	3,00.00	3,00.00	2,05.86 -94.14

Grant No. 49 SPORTS AND YOUTH SERVICES

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC/ST Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Campus Works, Stadium, Poly-ground etc.			
0	3,00.00	1,31.72	-1,68.28

Reasons for saving in the above cases have not been intimated (June,2007).

Grant No. 50 SUNDERBAN AFFAIRS (All voted)

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

REVENUE -

Major Head

2575 Other Special Areas Programmes

Voted

Original :	34,87,05	}	34,87,05	32,08,91	-2,78,14
Supplementary :	..				
Amount surrendered during the year(31st March,2007)					Nil

CAPITAL -

Major Head

4575 Capital Outlay on other Special Areas Programmes

Voted

Original :	40,00,00	}	50,00,00	34,04,59	-15,95,41
Supplementary :	10,00,00				
Amount surrendered during the year(31st March,2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of saving of Rs. 2,78.14 lakh constituting 7.97% of budget provision in the grant was surrendered by the department during the year.
- (ii) In the cases of sub-heads marked (*) in the grant substantial saving/excess have been going on for the last three years. Such types of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

Grant No. 50 SUNDERBAN AFFAIRS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Sunderban			
0	13,52.50	13,52.50	9,61.35
			-3,91.15
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Sunderban			
0	9,80.00	9,80.00	8,01.38
			-1,78.62

Reasons for final saving in the above cases have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Non Plan			
001 Development of Sunderban			
0	10,13.95	10,13.95	11,73.94
			+1,59.99
80 General			
799 Suspense			
Non Plan			
001 Sunderban Development Board			
0	18.10	18.10	1,00.36
			+82.26

Reasons for eventual excess have not been intimated (June, 2007).

Grant No. 50 SUNDERBAN AFFAIRS

Notes and Comments -

Capital(Voted)

- (i) In view of overall saving of Rs. 15,95.41 lakh, constituting 31.91% of budget provision, in the grant, supplementary provision of Rs. 10,00.00 lakh obtained in March 2007, proved to be unjustified and unnecessary.
- (ii) No portion of total saving of Rs. 15,95.41 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Sunderban Region as per Recommendation of Twelfth Finance Commission			
0 15,00.00	15,00.00	1,02.40	-13.97.60
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Development of Sunderban Areas under RIDF (RIDF) (SA)			
0 6,00.00	6,00.00	4,73.49	-1,26.51
SP004 Development of Sunderban Region as per Recommendation of Twelfth Finance Commission			
0 8,75.00	8,75.00	2,69.18	-6,05.82

Reasons for final saving in the above cases have not been intimated (June, 2007).

Grant No. 50 SUNDERBAN AFFAIRS

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Sunderban Region as per Recommendation of Twelfth Finance Commission			
0	1,25.00	1,25.00	-1,25.00

Reasons for non-utilisation of entire fund in the above case have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Additional Central Assistance for Development of Sunderban			
0		1,17.07	+1,17.07
S			

Incurring of expenditure without budget provision have not been intimated (June, 2007).

800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Development of Sunderban Areas under RIDF (RIDF) (SA)			
0	8,25.00	13,75.00	19 50.71
S	5,50.00		
			+5,75.71

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for infrastructural development of Sunderban Areas. Reasons for eventual excess have not been intimated (June, 2007).

Grant No.50 SUNDERBAN AFFAIRS

Suspense :- The expenditure under grant included Rs. 1,00.36 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of "Suspense" transactions head have been explained in note (v) under the section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units		Opening Balance Debit + Credit -	Debit (in lakhs of rupees)	Credit	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	+42.33	+53.76	+0.00	+53.76	+96.09
90	Miscellaneous Works	+98.66	+46.60	+0.00	+46.60	+1,45.26
Total		+1,20.41	+1,00.36	+0.00	+1,00.36	+2,20.77

Grant No. 51 TECHNICAL EDUCATION AND TRAINING (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
	(in thousands of rupees)		
REVENUE -			
Major Head			
2203	Technical Education		
2230	Labour and Employment		
2251	Secretariat-Social Services		
Voted			
Original :	89,58,95	1,39,44,74	1,06,33,69
Supplementary :	49,85,79		
Amount surrendered during the year (31st March 2007).				-33,11,05
			Nil

CAPITAL -

Major Head			
4250	Capital Outlay on other Social Services		
Voted			
Original :	12,96,00	12,96,00	3,87,49
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-9,08,51
			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 33,11.05 lakh (23.74% of the total budget provision) in the grant, supplementary provision of Rs. 49,85.79 lakh obtained in March, 2007 proved excessive.
- (ii) No portion of the saving of Rs. 33,11.05 lakh was surrendered by the department during the year.

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2203 Technical Education				
00				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP010 Introduction of Vocational Education & Training under West Bengal State Council of Vocational Education & Training				
O	15,50.00	} 58,00.00	46,06.11	-11,93.89
S	42,50.00			
2230 Labour and Employment				
03 Training				
003 Training of Craftsmen & Supervisors				
Non Plan				
001 Vocational Training Centres				
O	16,16.83	} 16,13.81	13,87.22	-2,26.59
S	1.48			
R	-4.50			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for introduction of Vocational Education and Training under the West Bengal State Council for Vocational Education and Training. Reasons for saving/anticipated saving have not been intimated (June, 2007).

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education			
00			
103 Technical Schools			
Non Plan			
001 Grants to Non-Government Technical Schools			
0	5,75.92	5,75.92	4,23.57
			-1,52.35
105 Polytechnics			
Non Plan			
001 Polytechnics			
0	32,27.18	32,27.18	28,77.35
			-3,49 83

Reasons for saving in both the cases have not been intimated (June,2007).

2203 Technical Education				
00				
789 Special Component Plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP004 Introduction of Vocational Education & Training under WBSCVE&T				
0	5,00.00	}	..	-10,00.00
S	5,00.00			
		10,00.00		

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Introduction of Vocational Education and Training under WBSCVE&T			
O 1,50.00	} 3,56.84	..	-3,56.84
S 2,06.84			

Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for introduction of Vocational Education and Training under the West Bengal State Council for Vocational Education and Training. Reasons for non-utilisation of entire fund in both the cases have not been intimated (June,2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2203 Technical Education			
00			
105 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Polytechnics-Diploma Courses			
O 1,83.76	1,83.76	3,33.88	+1,50.12

Reasons for final excess have not been intimated (June,2007).

Capital(Voted)

- (i) No portion of the saving of Rs. 9,08.51 lakh was surrendered by the department during the year.
- (ii) The grant discloses huge saving of Rs. 9,08.51 lakh tantamounting 70.10% of budget provision. Similar saving to the tune of 80.75% of budget grant was noticed during 2005-2006 and during 2004-2005 such saving was to the extent of 83.48% of budget estimate. All these point to lack of realistic views in framing budget estimates.

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4250 Capital Outlay on other Social Services			
00			
201 Labour			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Upgradation of ITIs into Centres of Excellence (Central Share)			
0	8,40.00	8,40.00	2,32.82
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-6,07.18
SP004 Craftsmen Training			
0	1,40.00	1,40.00	57.48
SP011 Upgradation of ITI's into Centre of Excellence.			-82.52
0	2,80.00	2,80.00	77.30
			-2,02.70

Reasons for saving in the above cases have not been intimated (June,2007).

Grant No. 52 TOURISM (All voted)

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

(in thousands of rupees)

REVENUE -

Major Head

2250	Other Social Services
2551	Hill Areas
3451	Secretariat-Economic Services
3452	Tourism

Voted

Original :	10,22,26	}	18,49,71	10,64,37	-7,85,34
Supplementary :	8,27,45				

Amount surrendered during the year
(31st March 2007).

Nil

CAPITAL -

Major Head

5452 Capital Outlay on Tourism

Voted

Original :	3,52,00	}	9,36,88	9,36,87	-1
Supplementary :	5,84,88				

Amount surrendered during the year
(31st March 2007).

Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 7,85.34 lakh (42.45% of the total budget provision) in the grant, supplementary provision of Rs. 8,27.45 lakh obtained in March, 2007 proved to be excessive.
- (ii) No portion of overall saving of Rs. 7,85.34 lakh was surrendered by the department during the year.

Grant No. 52 TOURISM

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
3452 Tourism				
80 General				
800 Other Expenditure				
Non Plan				
002 Grants-in-Aid to the Great Eastern Hotel				
O	25.00	} 7,38.24	} 8.95	} -7,29.29
S	7,29.29			
R	-16.05			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for grants to great Eastern Hotel. Reasons for anticipated saving and huge final saving have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
3452 Tourism				
01 Tourist Infrastructure				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP003 Expansion/Improvement of Tourist Lodges				
O	25.00	} 1,23.16	} 1,63.77	} +40.61
S	98.16			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for works related to Tourist Lodges. Reasons for final excess have not been intimated (June, 2007).

Grant No. 52 TOURISM

Capital(Voted)

- (i) Almost the entire budget provision including supplementary provision was utilised.
(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Creation of new attraction for Tourism and development of new projects			
O	1,00.00	1,00.00	16.00 -84.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Creation of new attraction for Tourism and Development of New Project			
O	1,50.00	1,50.00	83.99 -66.01

Reasons for saving in both the cases have not been intimated (June, 2007).

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN003 Integrated Development of Tea Tourism Circuit in North Bengal			
S	1,86.18	1,86.18	3,11.18 +1,25.00

Creation of fund by supplementary provision in March, 2007 was stated to be required for development of Tourism at Kalimpong and Tea Tourism Circuit in North Bengal for new projects. Reasons for final excess have not been intimated (June, 2007).

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Creation of new attraction for Tourism and Development of new Projects			
0	50.00	50.00	1,00.00
			+50.00

Reasons for final excess have not been intimated (June, 2007).

Grant No. 53 TRANSPORT

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2041	Taxes on Vehicles		
2049	Interest Payments		
2070	Other Administrative Services		
2235	Social Security and Welfare		
2250	Other Social Services		
2251	Secretariat-Social Services		
3051	Ports and Light Houses		
3053	Civil Aviation		
3055	Road Transport		
3056	Inland Water Transport		
3075	Other Transport Services		
3451	Secretariat-Economic Services		
Voted			
Original :	4,37,91,37	} 4,48,36,45	4,31,34,79
Supplementary :	10,45,08		
Amount surrendered during the year (31st March 2007).			-17,01,66
Charged :			
Original :	11,91,16	} 11,91,16	12,02,87
Supplementary	..		
Amount surrendered during the year (31st March 2007).			+11,71
CAPITAL -			
Major Head			
5053	Capital Outlay on Civil Aviation		
5055	Capital Outlay on Road Transport		
5056	Capital Outlay on Inland Water Transport		
5075	Capital Outlay on other Transport Services		
6004	Loans and Advances from the Central Government		
7055	Loans for Road Transport		
7056	Loans for Inland Water Transport		
7075	Loans for other Transport Services		

Grant No. 53 TRANSPORT

		Total grant or appropriation	Actual expenditure	Excess + Saving -
Voted				
Original :	84,70,02	} 1,55,66,38	84,11,99	-71,54,39
Supplementary :	70,96,36			
Amount surrendered during the year (31st March 2007).					Nil
Charged :				
Original :	11,38,91	} 11,38,91	11,45,42	+6,51
Supplementary	..			
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving Rs. 17,01.66 lakh in the grant, supplementary provision of Rs. 10,45.08 lakh obtained in March,2007 proved to be unjustified.
- (ii) No portion of total saving of Rs. 17,01.66 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head		Total grant	Actual expenditure	Excess (+) Saving (-)
			(in lakhs of rupees)	
3055 Road Transport				
00				
797 Transfer to/from Reserve Funds and Deposit Account				
Non Plan				
001 Transfer to W.B Transport Infrastructure Development Fund (WBTIDF)				
0	44,30.36	44,30.36	-4,40.00	-48,70.36

Minus expenditure was attributed to adjustment of expenditure incurred out of West Bengal Transport Infrastructure Development Fund (WBTIDF) during 2006-2007 as per C.O. No. 2330-FB/2S-1(27)/2006 dated 30.03.2007 of Finance Department, Budget Branch, Government of West Bengal.

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
114 Purchase and Maintenance of Transport			
Non Plan			
003 Hire Charges of Helicopters			
0	1,00.00	1,00.00	.. -1,00.00
004 Purchase of Helicopters			
0	3,00.00	3,00.00	.. -3,00.00

Reasons for non-utilisation of entire fund in both the cases have not been intimated (June, 2007).

3055 Road Transport			
00			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
001 Subsidy to the Calcutta State Transport Corporation			
0	1,74,25.00	1,74,25.00	1,43,46.80 -30,78.20
800 Other Expenditure			
Non Plan			
006 Grants to H.R.B.C. for Maintenance of Vidyasagar Setu			
0	16,63.52	16,63.52	5,40.00 -11,23.52

Reasons for saving in both the cases have not been intimated (June, 2007).

Grant No. 53 TRANSPORT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
		(in lakhs of rupees)		
3055 Road Transport				
00				
797 Transfer to/from Reserve Funds and Deposit Account				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Transfer to West Bengal Transport Infrastructure Development Fund				
O	22,02.00	} 32,47.08	53,23.15	+20,76.07
S	10,45.08			

Augmentation of fund by supplementary provision obtained in March,2007 was stated to be required for additional fund for transfer to West Bengal Transport Infrastructure Development Fund (WBTIDF) for meeting expenditure for Development of Transport Infrastructure of the state. Reasons for final excess have not been intimated (June,2007).

3055 Road Transport				
00				
190 Assistance to Public Sector and Other Undertakings				
Non Plan				
002 Subsidy to the Calcutta Tramways Company (1978) Ltd				
O	66,13.00	66,13.00	89,14.14	+23,01.14
003 Subsidy to South Bengal State Transport Corporation				
O	25,06.00	25,06.00	33,71.37	+8,65.37
004 Subsidy to North Bengal State Transport Corporation				
O	49,61.00	49,61.00	72,90.92	+23,29.92

Reasons for excess in the above cases have not been intimated (June,2007).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
3055 Road Transport			
00			
800 Other Expenditure			
Non Plan			
008 Grants to KMDA for Diversion of Narayanpur Kaikhali Road Running through Kolkata Airport.			
	..	3,19.00	+3,19.00

Reasons for incurring expenditure without budget provision have no been intimated (June,2007).

2070 Other Administrative Services

00

114 Purchase and Maintenance of
Transport

Non Plan

001 Motor Vehicles

O	15,27.20	}	15,24.70	16,77.48	+1.52.78
R	-2.50				

Reasons for withdrawal of fund by re-appropriation and thereafter ultimate excess have not been intimated (June,2007).

Revenue(Charged)

- (i) Expenditure exceeded the grant by Rs. 11.71 lakh. The excess requires regularisation.

Grant No.53 TRANSPORT

(ii) **Excess occurred mainly under :**

Head	Total appropriation	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally Sponsored Plan Schemes (Charged)			
Non Plan			
044 Loans for Construction of 4 Terminals for Ferry Services across Hooghly river			
0	43.97	43.97	55.67
			+11.70

Reasons for excess have not been intimated (June,2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 71,54.39 lakh in the grant, supplementary provision of Rs. 70,96.36 lakh obtained in March,2007 proved to be highly excessive.
- (ii) No portion of huge saving of Rs. 71,54.39 lakh, constituting 45.96% of budget provision, in the grant was surrendered by the department during the year. All these necessitate adoption of budget estimates on a more realistic basis.

Grant No. 53 TRANSPORT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5075 Capital Outlay on other Transport Services			
60 Others			
797 Transfer to / from Reserve Funds and Deposit Accounts			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Transport Infrastructure Development Fund(WBTIDF)			
	..	-55,88.00	-55,88.00

Minus expenditure attributed to adjustment of expenditure incurred out of West Bengal Transport Infrastructure Development Fund (WBTIDF) during the year 2006-2007 as per G.O. No. 2332-F.B./O/28-1(27)/2006 dated 30.03.2007 of Finance Department, Budget Branch, Government of West Bengal.

5056 Capital Outlay on Inland Water Transport				
00				
800 Other Expenditure				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS009 Construction of five (5) Jetties on National Waterways- I between Haldia & Tribeni				
0	3,00.00	3,00.00	..	-3,00.00

Reasons for non-utilisation of entire fund have not been intimated (June,2007).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
5056 Capital Outlay on Inland Water Transport			
00			
789 Special Component Plan for SC Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Construction of two(2) LCT Jetties at Nebukhali and Dulduli on River Sahebkhali in Sunderban Area in the District of North 24 Parganas			
0	3,50.00	3,50.00	1,03.88
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-2,46.12
SP001 Construction of Jetties on National Waterways-I Tribeni & Farrakka			
0	1,76.00	1,76.00	29.56
7055 Loans for Road Transport			-1,46.44
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Loans for Development of Calcutta Tramways Company Ltd.			
0	20,00.00	20,00.00	16,28.00
			-3,72.00

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
7075 Loans for other Transport Services			
01 Roads and Bridges			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Loans for Meeting the State Share of the Proportionate Cost Overrun in respect of 2nd Bridge over Hooghly River			
0	2,50.00	2,50.00	1,50.00 -1,00.00
Reasons for saving in the above cases have not been intimated (June,2007).			
5055 Capital Outlay on Road Transport			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Calcutta Transport Infrastructure Development Project Design and Construction of Fly-overs Improvement of Road Intersections through JBIC(OECF) Loan Assistance			
S	21,90.36	21,90.36	17,11.49 -4,78.87
Creation of fund by supplementary provision obtained in March,2007 was stated to be required for providing additional fund for design and construction of fly-overs and improvement of road intersections through JBIC (OECF) loan assistance (EAO) under Kolkata Transport Infrastructure Development Project.			
5055 Capital Outlay on Road Transport			
00			
797 Transfer to/from Reserve Funds and Deposit Account			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Transport Infrastructure Development Fund(WBTIDF)			
	..	-4,82.45	-4,82.45

Minus expenditure attributed to adjustment of expenditure incurred out of West Bengal Transport Infrastructure Development Fund (WBTIDF) during 2006-2007 as per G.O. No. 2331-F.B./O/2S-1(27)/2006 dated 30.03.2007 of Finance Department, Budget Branch, Government of West Bengal.

Grant No. 53 TRANSPORT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Development of Calcutta State Transport Corporation			
0	2,80.00	2,80.00	3,80.00 +1,00.00
SP003 Loans for Development of South Bengal State Transport Corporation			
0	2,10.00	2,10.00	4,32.00 +2,22.00
Reasons for excess in both the cases have not been intimated (June,2007).			
5055 Capital Outlay on Road Transport			
00			
800 Other Expenditure			
Non Plan			
011 Calcutta Transport Infrastructure Development Project Design and Construction of Fly-over Improvement of Road Inter-sections through OECF Loan Assistance			
		..	5,03.51 +5,03.51

Reasons for incurring expenditure without budget provision have not been intimated (June,2007).

Capital (Charged)

(i) Expenditure exceeded the grant by Rs. 6.51 lakh; the excess requires regularisation.

Grant No. 54 URBAN DEVELOPMENT (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2215	Water Supply and Sanitation		
2216	Housing		
2217	Urban Development		
2551	Hill Areas		
3451	Secretariat-Economic Services		
3475	Other General Economic Services		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted			
Original :	3,00,50,13	}	}
Supplementary :	74,12,31		
Amount surrendered during the year (31st March 2007).			
	3,74,62,44	4,24,14,91	+49,52,47
			Nil

CAPITAL -

Major Head			
4216	Capital Outlay on Housing		
4217	Capital Outlay on Urban Development		
6217	Loans for Urban Development		
6551	Loans for Hill Areas		
Voted			
Original :	24,96,00	}	}
Supplementary :	10,20		
Amount surrendered during the year (31st March 2007).			
	25,06,20	24,05,02	-1,01,18
			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded budget provision by Rs. 49,52.47 lakh; the excess requires regularisation.
- (ii) In view of excess of Rs. 49,52.47 lakh in the grant, supplementary provision of Rs. 74,12.31 lakh obtained in March,2007 proved inadequate.

Grant No. 54 URBAN DEVELOPMENT

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
199 Assistance to Other Non-Government Institutions			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP054 Grants to ADDA on account of ACA for the Sub-Mission on Urban Infrastructure and Governance Schemes under JNNURM			
S	7,00.31	7,00.31	9,94.76 +2,94.45
Creation of fund by supplementary provision obtained in March, 2007 was stated to be required for Urban Local Bodies under Jawaharlal Nehru National Urban Renewal Mission (JNNURM). Reasons for final excess have not been intimated (June, 2007).			
2217 Urban Development			
01 State Capital Development			
101 Greater Calcutta Development Scheme			
Non Plan			
006 Grants to K.I.T. for Dearness Concession to its Employees			
O	94.81	94.81	5,97.79 +5,02.98
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Grants to KMDA for Urban Infrastructure and Governance Schemes under JNNURM			
O	22,50.00	22,50.00	51,54.45 +29,04.45
SP002 Grants to KMDA for BUSP Schemes under JNNURM			
O	7,83.34	7,83.34	60,93.34 +53,10.00

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
05 Other Urban Development Schemes			
191 Assistance to Local Bodies, Corporations, Urban development Authorities, Town Improvement Boards, etc			
Non Plan			
010 Grants to the H.I.T. for Salaries, Dearness Concession to Its Employees			
0	3,74.59	3,74.59	6.39.62
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			+2,65.03
SP052 Grants to ADDA for Urban Infrastructure and Governance Schemes under JNNURM (NURM)			
0	3,50.00	3,50.00	9,85.01
80 General			+6,35.01
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Non Plan			
001 Grants to the Corporations, Municipalities, KMDA and other Local Bodies for maintenance of Civic Assets created in the KMDA			
0	12,12.75	12,12.75	23,46.96
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			+11,34.21
00			
200 Other Miscellaneous Compensations and Assignments			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants-in-aid to Calcutta Metropolitan Development Authority for Development Schemes/Activities			
0	6,00.00	6,00.00	6,91.27
			+91.27

Reasons for final excess have not been intimated (June, 2007).

Grant No. 54 URBAN DEVELOPMENT

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
01 State Capital Development			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Grants to KMDA on account of Grant Component of ACA for BSUP under JNNURM			
S	10,75.00	10,75.00	.. -10,75.00

Creation of fund by supplementary provision obtained in March, 2007 was stated to be required for Urban Local Bodies under Jawaharlal Nehru National Urban Renewal Mission (JNNURM). Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Developemnt Schemes			
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 One time ACA for Urban Development			
S 12,00.00	} 21,76.00	7,24.00	-14,52.00
R 9,76.00			

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for implementation of Urban Development Programme. Reasons for anticipated excess and final saving have not been intimated (June, 2007).

2217 Urban Development				
01 State Capital Development				
789 Special Component Plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Grants to KMDA for Urban Infrastructure and Governance Schemes under JNNURM				
O 2,50.00	2,50.00	..	-2,50.00	
04 Slum Area Improvement				
789 Special Component Plan for SC				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP006 ACA for completing/continuing the incomplete projects under Megacity Programme				
O 1,20.00	1,20.00	..	-1,20.00	

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
05 Other Urban Development Schemes			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP053 Grants to ADDA for BSUP Schemes under JNNURM (NURM)			
0	1,56.66	1,56.66	.. -1,56.66
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Grants to ADDA for Urban Infrastructure and Governance Schemes under JNNURM (NURM)			
0	1,25.00	1,25.00	.. -1,25.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2007).			
2217 Urban Development			
05 Other Urban Development Schemes			
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants to KMDA for JBIC Assisted Municipal SWM Scheme (EAP)			
S	20,00.00	20,00.00	.. -20,00.00

Creation of fund by supplementary provision obtained in March, 2007 was stated to be required for implementation of Urban Development Programme and JBIC Assisted Solid Waste Management Project. Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
04 Slum Area Improvement			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 ACA for Completing/Continuing the Incomplete Projects under Megacity Programme			
C 10,80.00	} 1,04.00	..	-1,04.00
R -9,76.00			

Reasons for anticipated as well as final saving have not been intimated (June, 2007).

2216 Housing				
02 Urban Housing				
111 Salt Lake Scheme				
Non Plan				
001 Salt Lake Reclamation Scheme				
O 12,30.18	} 11,61.78	9,91.56	-1,70.22	
R -68.40				

Reasons for reduction of fund through re-appropriation and non-utilisation of resultant fund have not been intimated. (June, 2007).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards, etc.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP051 Grants to HIT for Development of Howrah			
0	2,75.00	2,75.00	1,85.00 -90.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Grants to Urban Planning Development Authorities			
0	1,05.00	1,05.00	20.00 -85.00
SP015 Grants to Development Authority for ongoing schemes under the erstwhile BMS Programme			
0	1,50.00	1,50.00	33.13 -1,16.87

Reasons for saving in the above cases have not been intimated (June, 2007).

Capital(Voted)

- (i) In view of overall saving of Rs. 1,01.18 lakh in the grant, supplementary provision of Rs. 10.20 lakh obtained in March, 2007 proved absolutely unnecessary.
- (ii) No portion of the saving of Rs. 1,01.18 lakh in the grant was surrendered by the department during the year.

Grant No. 54 URBAN DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
4216 Capital Outlay on Housing				
02 Urban Housing				
101 Salt Lake Scheme				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP022 Development of Drainage System in Salt Lake				
O	1,09.00	16.94	17.88	+0.94
R	-92.06			

Reasons for anticipated saving and final excess have not been intimated (June, 2007).

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -		
(in thousands of rupees)					
REVENUE -					
Major Head					
2401	Crop Husbandry				
2408	Food Storage and Warehousing				
2415	Agricultural Research and Education				
2551	Hill Areas				
2702	Minor Irrigation				
2705	Command Area Development				
3451	Secretariat-Economic Services				
Voted					
Original :	2,79,79,76	}	3,15,98,84	2,78,79,79	-37,19,05
Supplementary :	36,19,08				
Amount surrendered during the year(31st March,2007).					Nil

CAPITAL -

Major Head					
4702	Capital Outlay on Minor Irrigation				
4705	Capital Outlay on Command Area Development				
Voted					
Original :	93,69,07	}	93,69,07	32,17,11	-61,51,96
Supplementary :	..				
Amount surrendered during the year(31st March,2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 37,19.05 lakh in the grant, supplementary provision of Rs. 36,19.08 proved to be totally useless.
- (ii) Against substantial saving of Rs. 37,19.05 lakh, the department surrendered nothing during the year.
- (iii) The sub-Heads marked (*) in the grant, substantial saving occurred during the last three years also. Such type of persistent abnormal variations between budget provision and actual expenditure disclose lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
80 General			
800 Other Expenditure			
Non Plan			
003 Purchase of Diesel Mobile from IOC for Minor Irrigation Schemes			
O 14,38.07	} 19,86.54	17,25.91	-2,60.63
S 5,48.47			

Augmentation of fund by Supplementary Provision in March, 2007 was stated to be required for additional provision for purchase of Diesel Mobile from IOC for Minor Irrigation Schemes. Reasons for final saving have not been intimated (June, 2007).

2702 Minor Irrigation			
80 General			
800 Other Expenditure			
Non Plan			
001 Electricity Charges payable to WBSEB on account of Minor Irrigation Schemes			
O 20,00.28	} 43,38.52	37,59.12	-5,79.40
S 23,38.24			

Augmentation of fund by Supplementary Provision in March, 2007 was stated to be required for additional provisions for electricity charges payable to WBSEB on account of Minor Irrigation Schemes. Reasons for final saving have not been intimated (June, 2007).

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
2702 Minor Irrigation				
03 Maintenance				
102 Lift Irrigation Schemes				
Non Plan				
001 River Lift Irrigation [W]				
O	88,23.71	} 93,22.33	75,77.24	-17,45.09
S	5,12.62			
R	-14.00			

Augmentation of fund by Supplementary provision in March, 2007 was stated to be required for maintenance of River Lift Irrigation Schemes. Reasons for final saving have not been intimated (June, 2007).

2702 Minor Irrigation				
80 General				
190 Assistance to Public Sector and Other Undertakings				
Non Plan				
003 West Bengal State Minor Irrigation Corporation Water Rate Subsidy (WI)				
O	2,38.67	2,38.67	..	-2,38.67

Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
03 Maintenance			
103 Tube Wells			
Non Plan			
001 Deep Tubewell Irrigation [W]			
O 66,56.61	} 66,46.61	59,32.45	-7,14.16
R -10.00			
002 Maintenance of State-owned Shallow Tubewells			
O 5,86.86	5,86.86	4,51.82	-1,35.04
80 General			
001 Direction and Administration			
Non Plan			
001 Scheme for Strengthening, Extension and Administration Under The Directorate of Water Resources Development *			
O 39,74.65	39,74.65	36,00.32	-3,74.33
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Computerization of the Water Resources Development Directorate			
O 96.00	96.00	1.24	-94.76
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
001 West Bengal Minor Irrigation Corporation Water Rate Subsidy (WI)			
O 13,45.05	13,45.05	4,25.35	-9,19.70
Reasons for anticipated as well as saving in the above cases have not been intimated (June, 2007).			

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
80 General			
800 Other Expenditure			
Non Plan			
005 Lump Provision for settlement of outstanding balances under PWR-Head (III) b for Water Investigation and Development Department			
S	2,06.05	2,06.05	3,42.98 +1,36.93

Creation of fund by Supplementary Provision in March, 2007 was stated to be required for settlement of outstanding balances. Reasons for final excess have not been intimated (June, 2007).

2702 Minor Irrigation				
02 Ground Water				
103 Tube Wells				
Non Plan				
001 Deep Tubewell Irrigation				
		..	1,19.78	+1,19.78
789 Special Component Plan for SC/ST				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Development of State Owned Shallow Tubewells				
03 Maintenance	4.48	4.48	1,45.68	+1,41.20
103 Tube Wells				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP004 Development State-Owned Shallow Tubewells [W]				
0	1.40	1.40	1,73.59	+1,72.19

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
80 General			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
002 West Bengal State Minor Irrigation Corporation Grants- in-aid for meeting administrative expenses (WI)			
0	5,72.04	5,72.04	17,06.47 +11,34.43

Reasons for excess in the above cases have not been intimated (June, 2007).

Notes and Comments -

Capital(Voted)

- (i) No portion of huge saving of Rs. 61,51.96 lakh constituting 65.66% of budget provision was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4702 Capital Outlay on Minor Irrigation			
00			
101 Surface water			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Surface Drainage And Irrigation Schemes			
0	3,12.99	3,12.99	7.86 -3,05.13

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)	
SP004 River Lift Irrigation				
0	3,80.00	3,80.00	2,26.43	-1,53.57
102 Ground Water				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP006 Drilling of New Tubewell in Place of Defunct ones				
0	3,52.00	3,52.00	2,39.31	-1,12.69
789 Special Component Plan for SC/ST				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 River Lift Irrigation				
0	2,60.00	2,60.00	88.57	-1,71 43
SP002 Surface Drainage and Irrigation Schemes				
0	1,60.00	1,60.00	2.31	-1,57.69
SP005 Drilling of New Tubewells in Place of Defunct ones.				
0	2,44.40	2,44.40	89.67	-1,54.73
SP017 Repair, Renovation and Restoration of Water Bodies directly linked to agriculture				
0	1,08.00	1,08.00	..	-1,08.00

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP019 Provision for Implementation of Prog. under RIDF XI			
O	9,60.00	9,60.00	.. -9,60.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP032 Provision for Implementation of Prog. under RIDF XI			
O	2,40.00	2,40.00	.. -2,40.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Construction of Office Buildings at the District and Subdivisional Levels Under the Department of Agriculture			
O	4,00.00	4,00.00	12.24 -3,87.76
SP009 Irrigation by Installations of Hydrum, Sprinkler, Windmill, Solar Pump etc. (State's Share)			
O	2,20.00	2,20.00	13.54 -2,06.46
SP021 Repair, Renovation and Restoration of Water Bodies directly linked to agriculture			
O	3,15.00	3,15.00	.. -3,15.00
SP024 Provision for implementation of Programme under RIDF XI			
O	28,00.00	28,00.00	.. -28,00.00

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4702 Capital Outlay on Minor Irrigation			
00			
102 Ground Water			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Deep Tubewell Irrigation			
O	34.73	34.73	1,27.60
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Provision for implementation of programme under RIDF-VII & VIII (RIDF) (RIDF)			
O	3,50.00	3,50.00	4,86.88

Reasons for excess in the above two cases have not been intimated (June,2007).

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Suspense :- The expenditure under grant included Rs. -0.09 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of "Suspense" transactions head have been explained in note (v) under the section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units	Opening Balance	Debit	Credit	Net Actuals	Closing Balance
	Debit + Credit -	(in lakhs of rupees)			Debit + Credit -
2702 Minor Irrigation					
80 General					
799 Suspense					
Non Plan 001 --					
Agricultural Engineering Directorate					
90 Miscellaneous Works	+18.32	-0.09	+0.00	-0.09	+18.23
Total	+18.32	-0.09	+0.00	-0.09	+18.23

Grant No.56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2235	Social Security and Welfare		
2236	Nutrition		
2250	Other Social Services		
2251	Secretariat-Social Services		
Voted			
Original :	6,17,28,57	} 6,42,66,02	} 5,44,12,68
Supplementary :	25,37,45		
Amount surrendered during the year (31st March 2007).				-98,53,34
			Nil

CAPITAL -

Major Head			
4235	Capital Outlay on Social Security and Welfare		
Voted			
Original :	15,47,00	} 15,47,00	} 66,68
Supplementary :	..		
Amount surrendered during the year (31st March 2007).				-14,80,32
			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 98,53.34 lakh (15.33% of the total budget provision) in the grant, supplementary provision of Rs. 25,37.45 lakh obtained in March, 2007 proved wholly unnecessary.
- (ii) Though the ultimate saving in the grant worked out to Rs. 98,53.34 lakh, no amount was surrendered by the department during the year.

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
102 Child Welfare			
Non Plan			
003 Family and Child Welfare Projects			
0	5,00.00	5,00.00	3,13.69
Plan CENTRALLY SPONSORED (NEW SCHEMES)			-1,86.31
CS003 Integrated Child Development Services Project Schemes			
0	1,98,50.00	1,98,50.00	1,96,35.10
104 Welfare of Aged, Infirm and Destitute			-2,14.90
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Grant of Pension of Destitute Old People			
0	4,02.50	4,02.50	2,95.48
SP010 Renovation of Social Welfare Homes			-1,07.02
0	6,00.00	6,00.00	98.47
789 Special Component Plan for SC/ST			-5,01.53
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Establishment of I.C.D.S. Project			
0	25,56.00	25,56.00	6,66.22
SP032 Renovation of Social Welfare Homes			-18,89.78
0	3,00.00	3,00.00	1,68.39
			-1,31.61

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Establishment of I.C.D.S. Project			
0	7,14.00	7,14.00	2,41.65
			-4,72 35
SP034 Renovation of Social Welfare Homes			
0	1,00.00	1,00.00	9 22
			-90.78
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Non Plan			
001 Grant of Old-Age Pension to the old and infirm			
0	21,10.60	21,10 60	18,54 09
			-2,56.51
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes			
Non Plan			
001 Special Nutrition Programme			
0	3,50.00	3,50.00	11.73
			-3,38 27
004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
0	85.00	85.00	2.20
			-82.80
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers [SW]			
0	67,01.28	67,01.28	47,64.63
			-19,36.65

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
SP006 Provision against Central Assistance for Nutrition Programme for Adolescent Girls			
0	8,73.42	8,73.42	3,78.64
789 Special Component Plan for SC/ST			-4,94.78
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
0	56,00.00	56,00.00	31,66.44
SP004 Provision against Central Assistance for Nutrition Programme for Adolescent Girls			-24,33.56
0	5,75.12	5,75.12	2,36.15
796 Tribal Areas Sub-Plan			-3,38.97
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
0	12,10.72	12,10.72	6,89.30
			-5,21.42

Reasons for saving in the above cases have not been intimated (June, 2007).

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

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

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Scholarships to Handicapped Students studying below Class- IX [SW]			
	..	1,21.98	+1,21.98

Reasons for incurring expenditure without budget provision have not been intimated (June, 2007).

2235 Social Security and Welfare					
02 Social Welfare					
102 Child Welfare					
Non Plan :					
001 Govt. of India's Crash Programme of Nutrition for Children					
	O 32,67.50	}	34,08.80	37,05.72	+2,96.92
	S 1,41.30				

Augmentation of fund by supplementary provision obtained in March, 2007 was stated to be required for implementation of the Government of India's Crash Programme of Nutrition. Reasons for eventual excess have not been intimated (June, 2007).

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
102 Child Welfare			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 Establishment of I.C.D.S. Project			
0	36,30.00	36,30.00	40,55.55
+4,25.55			
103 Women's Welfare			
Non Plan			
003 Assistance to Widows and Families from Lower Income Groups with Dependent Children			
0	6.00	6.00	96.66
+90.66			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
001 Rajya Sainik and Airmen's Board			
0	45.80	45.80	1,41.37
+95.57			

Reasons for final excess in the above cases have not been intimated (June, 2007).

Capital(Voted)

- (i) No portion of the huge saving of Rs. 14,80.32 lakh was surrendered by the department during the year.
- (ii) The grant exhibited huge saving to the extent of 95.69% of the total budget estimate during the year. Persistent saving was also noticed during 2005-2006 (83.80% of budget provision), 2004-2005 (42% of budget estimate), 2003-2004 (78.42% of budget estimate) which shows lack of realistic views over budgetary system on the part of the controlling authority.

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (in lakhs of rupees)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
02 Social Services			
102 Child Welfare			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Construction of Model Anganwadi Buildings under I.C.D.S. III Project			
0	7,37.00	7,37.00	11.64 -7,25.36
60 Other Social Security and Welfare Programmes			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Social Welfare Programmes under RIDF(RIDF) (SW)			
0	5,60.00	5,60.00	55.05 -5,04.95

. Reasons for saving in both the cases have not been intimated (June, 2007).

4235 Capital Outlay on Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for social Welfare Programmes under RIDF			
0	1,92.00	1,92.00	.. -1,92.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

Grant No. 57 BIO-TECHNOLOGY(All voted)

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

REVENUE

Major Head

2052 Secretariat-General Services

Voted

Original :	..	}	41,35	1,81	-39,54
Supplementary :	41,35				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) A negligible portion (4.38%) of the fund created in the newly opened grant by obtaining supplementary provision of Rs. 41.35 lakh in March,2007 was utilised by the department during the year, resulting in saving of Rs. 39.54 lakh in the grant. As such, the very purpose of creation of the fund was frustrated.
- (ii) No portion of the huge saving of Rs. 39.54 lakh constituting 95.62 percent of total provision was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(in lakhs of rupees)	
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
025 Department of Bio-Technology			
S	41.35	41.35	-39.54

Creation of fund by obtaining supplementary provision in March,2007 was stated to be required for meeting establishment charges of newly created department of Bio-Technology. Reasons for final saving have not been intimated (June,2007).

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(in thousands of rupees)			
REVENUE -			
Major Head			
2052	Secretariat-General Services		
Voted			
Original :	..	61,51	1,71
Supplementary :	61,51		
Amount surrendered during the year (31st March 2007).			-59,80
			Nil

Notes and Comments -

Revenue (Voted)

- (i) A negligible portion (4.38 %) of the fund created in the newly opened grant by obtaining supplementary provision of Rs. 61.51 lakh in March, 2007 was utilised by the department during the year, resulting in saving of Rs. 59.80 lakh in the grant. As such, the very purpose of creation of the fund was frustrated.
- (ii) No portion of the huge saving of Rs. 59.80 lakh constituting 97.21% of budget grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
2052	Secretariat-General Services		
00			
090	Secretariat		
Non Plan			
026	Paschimanchal Unnayan Affairs		
S	61.51	61.51	1.71
			-59.80

Reasons for saving have not been intimated (June, 2007).

Grant No. 59 SELF-HELP GROUPS & SELF-EMPLOYMENT(All voted)

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

REVENUE -

Major Head

2052 Secretariat-General Services
2204 Sports and Youth Services

Voted

Original :	..	}	26,49,04	14,92	-26,34,12
Supplementary :	26,49,04				
Amount surrendered during the year (31st March 2007).					Nil

Notes and Comments -

Revenue(Voted)

- (i) A meagre portion (0.56 %) of the fund created in the newly opened grant by obtaining supplementary provision of Rs. 26,49.04 lakh in March, 2007 was utilised by the department during the year, resulting in saving of Rs. 26,34.12 lakh in the grant. As such, the very purpose of creation of the fund was frustrated.
- (ii) No portion of the substantial saving of Rs. 26,34.12 lakh in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(in lakhs of rupees)			
2204 Sports and Youth Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Bangla Swanirbhar Karmasansthan Prakalpa			
S	25,90.00	25,90.00	.. -25,90.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2007).

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2006-2007 (Referred to In the Summary Appropriation Accounts at page no. 18)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
	<u>(in thousands of rupees)</u>		
1. STATE LEGISLATURE			
Revenue			
Voted	..	2,01	+ 2,01
2. GOVERNOR			
Revenue			
Charged	..	8	+8
3. COUNCIL OF MINISTERS			
Revenue			
Voted	..	11	+ 11
4 AGRICULTURAL MARKETING			
Revenue			
Voted	..	35	+35
5 AGRICULTURE			
Revenue			
Voted	..	6,02	+ 6,02
6 ANIMAL RESOURCES DEVELOPMENT			
Revenue			
Voted	..	11,21	+11,21
7. BACKWARD CLASSES WELFARE			
Revenue			
Voted	..	16,49	+ 16,49
Capital			
Voted	..	1	+ 1

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2006-2007 (Referred to in the Summary Appropriation Accounts at page no. 18)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
	(in thousands of rupees)		
8. CO-OPERATION			
Revenue			
Voted	2,40	4	-2,36
Capital			
Voted	2,62,44	1,93,10	-69,34
9. COMMERCE AND INDUSTRIES			
Revenue			
Voted	17	82	+ 65
10. CONSUMER AFFAIRS			
Revenue			
Voted	..	1,25	+ 1,25
11. COTTAGE AND SMALL SCALE INDUSTRIES			
Revenue			
Voted	..	4,76	+ 4,76
12. DEVELOPMENT AND PLANNING			
Revenue			
Voted	..	9	+ 9
13. EDUCATION (HIGHER)			
Revenue			
Voted	..	4,89	+4,89
14. EDUCATION (MASS)			
Revenue			
Voted	..	16	+16

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2006-2007 (Referred to In the Summary Appropriation Accounts at page no. 18)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
	(in thousands of rupees)		
15. EDUCATION (SCHOOL)			
Revenue			
Voted	..	49,16	+49,16
17. EXCISE			
Revenue			
Voted	..	21	+ 21
18. FINANCE			
Revenue			
Voted	94	9,69	+ 8,75
Charged	..	3,65	+3,65
20. FISHERIES			
Revenue			
Voted	..	16	+ 16
21. FOOD AND SUPPLIES			
Revenue			
Voted	..	3,68	+ 3,68
23. FOREST			
Revenue			
Voted	..	3	+3
24. HEALTH AND FAMILY WELFARE			
Revenue			
Voted	..	57,74	+ 57,74

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2006-2007 (Referred to In the Summary Appropriation Accounts at page no. 18)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(in thousands of rupees)			
25. PUBLIC WORKS			
Revenue			
Voted	2,94 87,47	1,28,05,11	-1,66,82,36
Capital			
Voted	1,21,12,00	54,00,65	- 67,11,35
27. HOME			
Revenue			
Voted	..	5,18,92	+ 5,18,92
28 HOUSING			
Capital			
Voted	6,26	41	-5,85
30. INFORMATION AND CULTURAL AFFAIRS			
Revenue			
Voted	.	25	+ 25
32. IRRIGATION AND WATERWAYS			
Revenue			
Voted	1,43,75	15,81,89	+ 14,38,14
Capital			
Voted	..	81	+ 81
33. JAILS			
Revenue			
Voted	..	20	+ 20

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2006-2007 (Referred to in the Summary Appropriation Accounts at page no. 18)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
	(in thousands of rupees)		
34. JUDICIAL			
Revenue			
Voted	12,02	4,92	-7.10
35. LABOUR			
Revenue			
Voted	..	4,40	+4,40
36. LAND AND LAND REFORMS			
Revenue			
Voted	..	4,91	+4,91
39. MUNICIPAL AFFAIRS			
Revenue			
Voted	..	1,02	+1,02
40. PANCHAYAT AND RURAL DEVELOPMENT			
Revenue			
Voted	..	87,29	+ 87,29
42. PERSONNEL AND ADMINISTRATIVE REFORMS			
Revenue			
Voted	..	38	+38
45. PUBLIC HEALTH ENGINEERING			
Revenue			
Voted	..	1,51	+ 1,51
Capital			
Voted	..	7.34	+ 7.34
46. REFUGEE RELIEF AND REHABILITATION			
Revenue			
Voted	..	0	+ 0

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2006-2007 (Referred to in the Summary Appropriation Accounts at page no. 18 .)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
	(in thousands of rupees)		
47. RELIEF			
Revenue			
Voted	2,41,49,03	9,03	-2,41,40,00
48. SCIENCE AND TECHNOLOGY			
Revenue			
Voted	..	87	+ 87
49. SPORTS AND YOUTH SERVICES			
Revenue			
Voted	..	2	+ 2
50. SUNDERBAN AFFAIRS			
Revenue			
Voted	..	23	+ 23
51. TECHNICAL EDUCATION AND TRAINING			
Revenue			
Voted	..	55,46	+ 55,46
53. TRANSPORT			
Revenue			
Voted	16,65,52	78	-16,64,74
Capital			
Voted	22,00,00	41,30	-21,58,70

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2006-2007 (Referred to in the Summary Appropriation Accounts at page no. 18)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
	(in thousands of rupees)		
54. URBAN DEVELOPMENT			
Revenue			
Voted	..	1,94	+1,94
Capital			
Voted	61,70	1,54,36	+ 92,66
55. WATER INVESTIGATION AND DEVELOPMENT			
Revenue			
Voted	..	2,78	+2,78
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE			
Revenue			
Voted	..	17,68	+17,68
Total :-			
REVENUE -			
Voted	5,54,61,30	1,52,68,46	-4,01,92,84
Charged	..	3,73	+ 3,73
CAPITAL			
Voted	1,46,42,40	57,97,99	-88,44,41
GRAND TOTAL	7,01,03,70	2,10,70,18	-4,90,33,52

Notes and Comments

Reasons for significant variations in the above cases have not been intimated (June,2007).

E R R A T A

Appropriation Accounts 2006-2007 of the Government of West Bengal

SL. No.	PAGE No.	REFERENCE LINE/COLUMN	FOR	READ
1.	iii	Summary of Appropriation Accounts	1-19	1-18
2.	iii	4 th line from top	Appropriation Accounts -	Certificate of the Comptroller and Auditor General of India 19
3.	iii	Between 4 th line and 6 th line	Blank Space	Appropriation Accounts -
4.	15	14 th from top	Stationary	Stationery
5.	17	11 th from bottom	in	on
6.	70	7 th from bottom	saving have	have
7.	89	1 st from bottom	of the part of the	of the
8.	96	10 th from bottom	as well	as well as
9.	122	2 nd from bottom	hiring	for hiring
10.	164	12 th from bottom	Subsidies	Subsidised
11.	165	4 th from bottom	50,77%	50.77%
12.	242	5 th from bottom	lake	lakh
13.	258	13 th from bottom	Arts	Art
14.	275	11 th from bottom	Sourh	South
15.	314	2 nd from top	war	was
16.	443	17 th from bottom	4.38%	2.79%

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