

APPROPRIATION ACCOUNTS

2007 – 2008

GOVERNMENT OF WEST BENGAL

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 2007-08 presents the Accounts of sums expended in the year ended the 31st March 2008 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
2007-2008**

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)		
(in thousands of rupees)				
1. STATE LEGISLATURE				
Revenue -				
Voted	29,58,12	24,63,38	4,94,74	..
Charged	25,60	17,81	7,79	..
2. GOVERNOR				
Revenue -				
Voted	..	..	..	..
Charged	3,74,98	3,20,95	54,03	..
3. COUNCIL OF MINISTERS				
Revenue -				
Voted	4,88,72	4,92,20	..	3,48 (3,47,476)
Charged	..	..	..	..
4. AGRICULTURAL MARKETING				
Revenue -				
Voted	10,56,93	9,63,82	93,11	..
Charged	..	..	..	..
Capital -				
Voted	5,70,00	22,75,61	..	17,05,61 (17,05,60,682)
Charged	..	..	..	..
5. AGRICULTURE				
Revenue -				
Voted	4,36,10,19	4,43,21,73	..	7,11,54 (7,11,53,678)
Charged	4,09,53	4,09,52	1	..
Capital -				
Voted	17,00,00	2,25,87	14,74,13	..
Charged	1,66,29	1,66,29	0	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2)	(3)	(4)	(Actual Excess in rupees) (5)
(in thousands of rupees)				
6. ANIMAL RESOURCES DEVELOPMENT				
Revenue -				
Voted	3,55,40,75	3,21,52,48	33,88,27	..
Charged	10,29	1,95	8,34	..
Capital -				
Voted	14,18,76	3,99,40	10,19,36	..
Charged	10,00	30,65,15	..	30,55,15
				(30,55,14,800)
7. BACKWARD CLASSES WELFARE				
Revenue -				
Voted	4,25,29,57	3,61,23,10	64,06,47	..
Charged	40,00	35,47	4,53	..
Capital -				
Voted	36,78,00	7,92,91	28,85,09	..
Charged	70,00	..	70,00	..
8. CO-OPERATION				
Revenue -				
Voted	1,09,88,36	85,90,81	23,97,55	..
Charged	8,09,23	3,59,56	4,49,67	..
Capital -				
Voted	13,92,15	13,51,67	40,48	..
Charged	15,32,39	3,41	15,28,98	..
9. COMMERCE AND INDUSTRIES				
Revenue -				
Voted	4,46,65,42	4,53,03,20	..	6,37,78
				(6,37,77,629)
Charged	2,60,00	2,61,10	..	1,10
				(1,10,377)
Capital -				
Voted	52,55,35	43,12,93	9,42,42	..
Charged	2,00,00	1,96,60	3,40	..
10. CONSUMER AFFAIRS				
Revenue -				
Voted	25,42,12	18,95,52	6,46,60	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
11. COTTAGE AND SMALL SCALE INDUSTRIES				
Revenue -				
Voted	1,47,41,91	1,30,59,09	16,82,82	..
Charged	2,05,09	5,08	2,00,01	..
Capital -				
Voted	49,28,50	37,04,26	12,24,24	..
Charged	3,12,35	12,35	3,00,00	..
12. DEVELOPMENT AND PLANNING				
Revenue -				
Voted	1,90,58,72	1,86,61,56	3,97,16	..
Charged	2,63	2,63	0	..
Capital -				
Voted	..	..	..	..
Charged	2,40	2,40	0	..
13. EDUCATION (HIGHER)				
Revenue -				
Voted	9,53,09,34	8,60,47,73	92,61,61	..
Charged	..	..	..	..
Capital -				
Voted	5,00	10	4,90	..
Charged	..	..	..	..
14. EDUCATION (MASS)				
Revenue -				
Voted	1,05,87,01	1,01,48,82	4,38,19	..
Charged	..	..	..	..
15. EDUCATION (SCHOOL)				
Revenue -				
Voted	59,01,85,37	58,39,00,92	62,84,45	..
Charged	4,62	4,61	1	..
Capital -				
Voted	20,00,00	5,64,84	14,35,16	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
16. ENVIRONMENT				
Revenue -				
Voted	14,67,70	12,44,83	2,22,87	..
Charged	..	..	..	..
17. EXCISE				
Revenue -				
Voted	53,24,33	49,90,57	3,33,76	..
Charged	..	..	..	..
18. FINANCE				
Revenue -				
Voted	43,30,69,57	43,68,32,15	..	37,62,58 (37,62,57,615)
Charged	1,17,22,51,35	1,14,89,98,11	2,32,53,24	..
Capital -				
Voted	40,00,00	31,73,98	8,26,02	..
Charged	54,64,63,98	1,73,41,69,95	..	1,18,77,05,97 (1,18,77,05,97,323)
19. FIRE SERVICES				
Revenue -				
Voted	88,64,57	83,53,23	5,11,34	..
Charged	1,00,00	43,60	56,40	..
Capital -				
Voted	15,00,00	9,32,36	5,67,64	..
Charged	80,00	80,00	..	..
20. FISHERIES				
Revenue -				
Voted	69,88,50	72,20,55	..	2,32,05 (2,32,05,328)
Charged	11,00,00	8,64,39	2,35,61	..
Capital -				
Voted	54,15,00	19,08,82	35,06,18	..
Charged	22,00,00	..	22,00,00	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
21. FOOD AND SUPPLIES				
Revenue -				
Voted	3,54,33,45	4,57,09,16	..	1,02,75,71 (1,02,75,71,005)
Charged	1,84	1,27	57	..
Capital -				
Voted	9,00,00	9,00,00	..	..
Charged	3,32	3,31	1	..
22. FOOD PROCESSING INDUSTRIES AND HORTICULTURE				
Revenue -				
Voted	38,17,43	25,60,96	12,56,47	..
Charged	..	..	..	..
Capital -				
Voted	20,25,00	3,05,18	17,19,82	..
Charged	..	..	..	..
23. FOREST				
Revenue -				
Voted	1,87,66,84	1,70,57,25	17,09,59	..
Charged	24,93	24,93	..	0 (84)
Capital -				
Voted	25,00,00	12,62,73	12,37,27	..
Charged	26,07	26,07	0	..
24. HEALTH AND FAMILY WELFARE				
Revenue -				
Voted	18,50,98,97	16,89,56,80	1,61,42,17	..
Charged	7,72	7,72	0	..
Capital -				
Voted	1,30,00,44	62,17,45	67,82,99	..
Charged	10,08	10,07	1	..
25. PUBLIC WORKS				
Revenue -				
Voted	11,55,44,15	11,26,55,26	28,88,89	..
Charged	6,33,47	2,50,27	3,83,20	..
Capital -				
Voted	8,31,91,08	5,91,88,26	2,40,02,82	..
Charged	2,84,56	2,72,57	11,99	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
26. HILL AFFAIRS				
Revenue -				
Voted	1,87,81,12	1,89,79,14	..	1,98,02
Charged	..	..	..	(1,98,02,398)
27. HOME				
Revenue -				
Voted	18,20,17,63	17,20,85,32	99,32,31	..
Charged	6,88,15	6,80,27	7,88	..
Capital -				
Voted	55,09,65	48,51,86	6,57,79	..
Charged	3,49,45	3,49,45	0	..
28. HOUSING				
Revenue -				
Voted	74,52,28	72,37,29	2,14,99	..
Charged	6,00,32	4,03,30	1,97,02	..
Capital -				
Voted	20,15,71	17,63,94	2,51,77	..
Charged	5,51,26	5,42,25	9,01	..
29. INDUSTRIAL RECONSTRUCTION				
Revenue -				
Voted	1,09,62	99,88	9,74	..
Charged	..	..	..	..
Capital -				
Voted	10,90,00	1,21,07	9,68,93	..
Charged	60,00	60,00	..	..
30. INFORMATION AND CULTURAL AFFAIRS				
Revenue -				
Voted	86,37,74	81,39,91	4,97,83	..
Charged	2,92	2,91	1	..
Capital -				
Voted	5,44,90	4,16,16	1,28,74	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
31. INFORMATION TECHNOLOGY				
Revenue -				
Voted	53,97,43	36,20,61	17,76,82	..
Charged	..	..	..	..
Capital -				
Voted	24,10,00	16,88,42	7,21,58	..
Charged	..	..	..	..
32. IRRIGATION AND WATERWAYS				
Revenue -				
Voted	3,23,52,80	3,24,69,90	..	1,17,10
Charged	1,10,21	1,10,20	1	..
Capital -				
Voted	3,59,18,38	2,33,04,33	1,26,14,05	..
Charged	5,52,18	5,34,09	18,09	..
33. JAILS				
Revenue -				
Voted	91,07,27	87,38,76	3,68,51	..
Charged	..	..	..	..
34. JUDICIAL				
Revenue -				
Voted	1,80,36,14	1,49,88,33	30,47,81	..
Charged	33,94,86	42,90,87	..	8,96,01
				(8,96,00,933)
35. LABOUR				
Revenue -				
Voted	2,12,81,55	1,94,39,21	18,42,34	..
Charged	41	40	1	..
Capital -				
Voted	76,10	39,71	36,39	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
36. LAND AND LAND REFORMS				
Revenue -				
Voted	4,74,88,68	4,39,65,67	35,23,01	..
Charged	2,00,00	1,31	1,98,69	..
Capital -				
Voted	11,73,11	9,52,27	2,20,84	..
Charged	..	..	..	..
37. LAW				
Revenue -				
Voted	2,28,43	2,00,05	28,38	..
Charged	..	..	..	..
38. MINORITIES DEVELOPMENT AND WELFARE				
Revenue -				
Voted	2,39,40,54	1,10,76,09	1,28,64,45	..
Charged	..	..	..	..
Capital -				
Voted	10,00,00	9,00,00	1,00,00	..
Charged	..	..	..	..
39. MUNICIPAL AFFAIRS				
Revenue -				
Voted	16,05,57,70	13,35,69,18	2,69,88,52	..
Charged	90,46	90,19	27	..
Capital -				
Voted	1,16,70,00	81,29,39	35,40,61	..
Charged	87,61	87,60	1	..
40. PANCHAYAT AND RURAL DEVELOPMENT				
Revenue -				
Voted	22,30,42,22	21,05,27,71	1,25,14,51	..
Charged	5,35,50	1,28,15	4,07,35	..
Capital -				
Voted	5,00	4,99	1	..
Charged	1,72,00	7,48	1,64,52	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
41. PARLIAMENTARY AFFAIRS				
Revenue -				
Voted	3,39,50	2,77,16	62,34	..
Charged	..	..	..	..
42. PERSONNEL AND ADMINISTRATIVE REFORMS				
Revenue -				
Voted	15,66,06	14,98,38	67,68	..
Charged	9,59	9,59	..	0 (201)
Capital -				
Voted	50,00	26,63	23,37	..
Charged	21,56	21,56	..	0 (365)
43. POWER AND NON- CONVENTIONAL ENERGY SOURCES				
Revenue -				
Voted	42,26,11	60,89,43	..	18,63,32 (18,63,31,583)
Charged	21,02,96	13,15,11	7,87,85	..
Capital -				
Voted	17,75,51,00	17,81,96,16	..	6,45,16 (6,45,16,295)
Charged	42,48,65	42,48,19	46	..
44. PUBLIC ENTERPRISES				
Revenue -				
Voted	1,84,76	1,20,79	63,97	..
Charged	..	..	..	..
Capital -				
Voted	37,25,00	43,84,71	..	6,59,71 (6,59,71,510)
Charged	31,68	31,68	0	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
45. PUBLIC HEALTH ENGINEERING				
Revenue -				
Voted	2,95,49,55	2,71,55,01	23,94,54	..
Charged	79,79	59,79	20,00	..
Capital -				
Voted	5,68,27,46	5,46,59,80	21,67,66	..
Charged	1,00,04	99,31	73	..
46. REFUGEE RELIEF AND REHABILITATION				
Revenue -				
Voted	24,02,26	24,50,08	..	47,82
Charged	10,71,35	6,38,92	4,32,43	(47,82,281)
Capital -				
Voted	13,05,00	12,40,20	64,80	..
Charged	..	..	..	..
47. RELIEF				
Revenue -				
Voted	8,52,15,43	8,15,46,86	36,68,57	..
Charged	59,19,00	54,76,41	4,42,59	..
Capital -				
Voted	2,00,00	..	2,00,00	..
Charged	9,50,00	..	9,50,00	..
48. SCIENCE AND TECHNOLOGY				
Revenue -				
Voted	7,05,29	6,51,84	53,45	..
Charged	..	..	..	..
49. SPORTS AND YOUTH SERVICES				
Revenue -				
Voted	57,94,72	48,18,35	9,76,37	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
50. SUNDERBAN AFFAIRS				
Revenue -				
Voted	37,70,08	42,38,99	..	4,68,91
Charged	..	..	..	(4,68,91,334)
Capital -				
Voted	78,00,00	62,18,26	15,81,74	..
Charged	..	..	..	..
51. TECHNICAL EDUCATION AND TRAINING				
Revenue -				
Voted	1,33,11,18	1,29,33,29	3,77,89	..
Charged	..	..	..	..
Capital -				
Voted	6,17,00	3,54,43	2,62,57	..
Charged	..	..	..	..
52. TOURISM				
Revenue -				
Voted	21,73,62	15,36,99	6,36,63	..
Charged	..	..	..	..
Capital -				
Voted	13,62,50	3,51,03	10,11,47	..
Charged	..	..	..	..
53. TRANSPORT				
Revenue -				
Voted	4,61,39,83	4,60,75,14	64,69	..
Charged	10,85,01	10,85,26	..	25
				(24,814)
Capital -				
Voted	1,31,86,52	1,21,10,47	10,76,05	..
Charged	11,38,49	11,38,48	1	..
54. URBAN DEVELOPMENT				
Revenue -				
Voted	10,75,90,55	8,73,66,44	2,02,24,11	..
Charged	..	..	..	..
Capital -				
Voted	24,66,00	21,29,19	3,36,81	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2007-2008**

Number and name of grant or appropriation (1)	Grant or appropriation (2)	Expenditure (3)	Expenditure compared with grant or appropriation	
			Saving (4)	Excess (Actual Excess in rupees) (5)
(in thousands of rupees)				
55. WATER INVESTIGATION AND DEVELOPMENT				
Revenue -				
Voted	3,13,74,41	2,85,51,38	28,23,03	..
Charged	17	23	..	6
				(5,530)
Capital -				
Voted	1,17,81,29	74,39,01	43,42,28	..
Charged	3,34	3,33	1	..
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE				
Revenue -				
Voted	7,39,66,19	7,55,32,52	..	15,66,33
Charged	2,40	2,40	..	(15,66,32,994)
Capital -				
Voted	5,01,00	1,65	4,99,35	..
Charged	..	..	..	..
57. BIO-TECHNOLOGY				
Revenue -				
Voted	6,65,08	6,11,13	53,95	..
Charged	..	..	..	..
58. PASCHIMANCHAL UNNAYAN AFFAIRS				
Revenue -				
Voted	35,96,14	30,20,08	5,76,06	..
Charged	..	..	..	..
Capital -				
Voted	70,00,00	..	70,00,00	..
Charged	..	..	..	..
59. SELF-HELP GROUPS & SELF-EMPLOYMENT				
Revenue -				
Voted	31,08,11	30,56,05	52,06	..
Charged	..	..	..	..

**Summary of Appropriation Accounts
2007-2008**

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)				
Total -				
Voted -				
Revenue:	2,90,27,48,06	2,76,23,72,08	16,02,60,62	1,98,84,64 (1,98,84,63,156)
Capital :	47,92,64,90	39,68,00,05	8,54,75,33	30,10,48 (30,10,48,487)
Total : Voted	3,38,20,12,96	3,15,91,72,13	24,57,35,95	2,28,95,12 (2,28,95,11,643)
Charged -				
Revenue:	1,19,21,54,38	1,16,59,04,28	2,71,47,52	8,97,42 (8,97,41,939)
Capital :	55,96,27,70	1,74,51,31,59	52,57,23	1,19,07,61,12 (1,19,07,61,12,488)
Total : Charged	1,75,17,82,08	2,91,10,35,87	3,24,04,75	1,19,16,58,54 (1,19,16,58,54,427)
Grand Total :	5,13,37,95,04	6,07,02,08,00	27,81,40,70	1,21,45,53,66 (1,21,45,53,66,070)

**Summary of Appropriation Accounts
2007-2008**

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

Number and Name of the grant

3	COUNCIL OF MINISTERS
5	AGRICULTURE
9	COMMERCE AND INDUSTRIES
18	FINANCE
20	FISHERIES
21	FOOD AND SUPPLIES
26	HILL AFFAIRS
32	IRRIGATION AND WATERWAYS
43	POWER AND NON-CONVENTIONAL ENERGY SOURCES
46	REFUGEE RELIEF AND REHABILITATION
50	SUNDERBAN AFFAIRS
56	WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Capital Portion

Number and Name of the grant

4	AGRICULTURAL MARKETING
43	POWER AND NON-CONVENTIONAL ENERGY SOURCES
44	PUBLIC ENTERPRISES

The excesses over the following charged appropriations require regularisation:-

Revenue Portion

Number and Name of the grant

9	COMMERCE AND INDUSTRIES
23	FOREST
34	JUDICIAL
42	PERSONNEL AND ADMINISTRATIVE REFORMS
53	TRANSPORT
55	WATER INVESTIGATION AND DEVELOPMENT

Capital Portion

Number and Name of the grant

6	ANIMAL RESOURCES DEVELOPMENT
18	FINANCE
42	PERSONNEL AND ADMINISTRATIVE REFORMS

**Summary of Appropriation Accounts
2007-2008**

The expenditure shown in the summary of Appropriation Accounts does not include Rs. 7,30,61 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 (in thousands of rupees)	Date of Sanction	Expenditure from the advance	Date of recoument of advance in the subsequent year 2008-2009
1	2055 Police	27	2,57	19.11.2007	2,57	Not yet recouped
	Total - 2055		2,57		2,57	
2	2071 Pensions and Other Retirement benefits	18	10	22.06.2007	10	Not yet recouped
3	2071 Pensions and Other Retirement benefits	18	2,16	23.07.2007	2,16	Not yet recouped
	Total - 2071		2,26		2,26	
4	2210 Medical and Public Health	35	5,75,86	24.03.2008	5,75,86	Not yet recouped
	Total - 2210		5,75,86		5,75,86	
5	2404 Dairy Development	06	45	01.01.2008	45	Not yet recouped
	Total - 2404		45		45	
6	2711 Flood Control and Drainage	32	1,33	17.12.2007	1,33	Not yet recouped
7	2711 Flood Control and Drainage	32	2,17	18.12.2007	2,17	Not yet recouped
8	2711 Flood Control and Drainage	32	52	17.03.2008	52	Not yet recouped
9	2711 Flood Control and Drainage	32	1,37	20.03.2008	1,37	Not yet recouped
10	2711 Flood Control and Drainage	32	2,01	24.03.2008	2,01	Not yet recouped
11	2711 Flood Control and Drainage	32	1,54	27.03.2008	1,54	Not yet recouped
	Total - 2711		8,94		8,94	
12	4059 Capital Outlay on Public Works	25	96,13	03.03.2008	96,13	Not yet recouped
	Total - 4059		96,13		96,13	
13	4216 Capital Outlay on Housing	28	3,03	27.03.2007	3,03	Not yet recouped
14	4216 Capital Outlay on Housing	54	9,18	25.09.2007	9,18	Not yet recouped
15	4216 Capital Outlay on Housing	54	5,71	05.11.2007	5,71	Not yet recouped
	Total - 4216		17,92		17,92	
16	5075 Capital Outlay on other Transport Services	44	26,48	14.03.2008	26,48	Not yet recouped
	Total - 5075		26,48		26,48	
Grand Total (Charged)			7,30,61		7,30,61	*

* Amounts of advances drawn from the Contingency Fund during the year 2007-2008 but remained un-recouped till the close of the year.

**Summary of Appropriation Accounts
2007-2008**

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 2007-2008 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	2,76,23,72,08	1,16,59,04,28	39,68,00,05	1,74,51,31,59
Deduct - Total of Recoveries	9,68,13,73	20,40	2,25,86,09	..
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	2,66,55,58,35	1,16,58,83,88	37,42,13,96	1,74,51,31,59

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, 2008.



New Delhi
The 2008

(VINOD RAI)
Comptroller and Auditor General of India

17 OCT 2008

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	26,58,89	29,58,12	24,63,38	-4,94,74
Supplementary	2,99,23			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	23,86	25,60	17,81	-7,79
Supplementary	1,74			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant exhibited saving to the tune of 16.72% of total budget estimate. Similar persistent savings were exhibited in 2006-2007 (Rs. 5.69 crore, 25% of budget provision), 2005-2006 (Rs. 5.34 crore, 24% of budget provision), 2004-2005 (Rs. 5.46 crore, 26% of budget provision), 2003-2004 (Rs. 5.64 crore, 27% of budget provision) and 2002-2003 (Rs. 6.90 crore, 34% of budget provision) indicating defective budgetary control on the part of the Controlling Officer.
- (ii) In view of overall saving of Rs. 4,94.74 lakh in the grant, supplementary provision of Rs. 2,99.23 lakh obtained in March,2008 proved to be fully unjustified.
- (iii) No portion of substantial saving of Rs. 4,94.74 lakh was surrendered by the department during the year.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
Non Plan			
001 Establishment of the Members of Legislative Assembly			
0	16,99.66	12,20.00	-4,79.66

Reasons for saving have not been intimated (June,2008).

Revenue (Charged)

- (i) In view of overall saving of Rs. 7.79 lakh in the appropriation (30.43% of overall budget provision), supplementary provision of Rs. 1.74 lakh obtained in March,2008 proved to be fully unjustified.
- (ii) The appropriation showed saving of Rs. 7.79 lakh during the year. Similar saving noticed during 2006-2007 (Rs. 13.22 lakh, 57.30% of budget provision) and during 2005-2006 (Rs.11.12 lakh,48.39% of budget estimate) disclose lack of control over financial management.
- (iii) No portion of substantial saving of Rs. 7.79 lakh in the appropriation was surrendered by the department during the year.

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	3,59,86	3,74,98	3,20,95
Supplementary	15,12		
			-54,03
Amount surrendered during the year (31st March 2008).			41,98

Notes and Comments -

Revenue (Charged)

- (i) In view of overall saving of Rs. 54.03 lakh (14.41% in the appropriation), enhancement of fund by supplementary provision of Rs. 15.12 lakh proved to be fully unnecessary and unjustified.
- (ii) Out of total saving of Rs.54.03 lakh, a sum of Rs. 41.98 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
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	1,52.90	1,39.69	-2.98
S	1.89		
R	-12.12		

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for meeting additional establishment cost. Reasons for withdrawal of fund by re-appropriation and thereafter final savings have not been intimated (June, 2008).

Grant No. 2 GOVERNOR

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
2012 President, Vice- President/Governor/Administrator of Union Territories			
03 Governor / Administrator of Union Territories			
800 Other Expenditure			
Non Plan			
001 Other Expenditure			
O	-10.75	..	..
R	-10.75	..	..

No specific reason for surrender of entire fund was furnished by the department (June, 2008).

Grant No. 3 COUNCIL OF MINISTERS (All voted)

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

REVENUE -

Major Head

2013 Council of Ministers

Voted -			
Original	4,53,72	4,88,72	4,92,20
Supplementary	35,00		
Amount surrendered during the year (31st March 2008).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the provision by Rs.3.48 lakh (Rs. 3,47,476); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 3.48 lakh in the grant, supplementary provision of Rs. 35.00 lakh obtained in March,2008 proved to be inadequate.
- (iii) Excess occurred mainly under :

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

(In lakhs of rupees)

2013 Council of Ministers			
00			
108 Tour Expenses			
Non Plan			
001 Tour Expenses			
O	1,10.00	2,26.29	+90.44
S	25.85		
	1,35.85		

Augmentation of fund by supplementary provision obtained in March,2008 was stated to be required for meeting additional establishment cost. Reasons for final excess have not been intimated (June,2008).

Grant No. 3 COUNCIL OF MINISTERS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2013 Council of Ministers			
00			
104 Entertainment and Hospitality Expenses			
Non Plan			
001 Entertainment of Dignitaries			
0	1,38.00	1,38.00	90.78 -47.22
800 Other Expenditure			
Non Plan			
001 Other Expenditure			
0	1,48.75	1,48.75	93.38 -55.37

Reasons for saving in the above cases have not been intimated (June, 2008).

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	10,56,93	} 10,56,93	9,63,82	-93,11
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head

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

Voted -

Original	5,70,00	} 5,70,00	22,75,61	+17,05,61
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the substantial saving of Rs. 93.11 lakh (8.81% 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 four 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	4,62.64	4,62.64	-42.11

Reasons for saving in the above case have not been intimated (June, 2008).

Capital(Voted)

- (i) Expenditure exceeded the grant by Rs. 17,05.61 lakh (17,05,60,682); the excess requires regularisation.
- (ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing facilities			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing Development Work		27.72	+27.72
789 Special component plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work		43.66	+43.66

Grant No. 4 AGRICULTURAL MARKETING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode Work Plan on Agriculture Marketing and Development Work		25.11	+25.11
6408 Loans for Food Storage and Warehousing			
02 Storage and Warehousing			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to BENFED for procurement of Potatoes		20,00.00	+20,00.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2008).

Grant No. 4 AGRICULTURAL MARKETING

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4435 Capital Outlay on other Agricultural Programmes			
01 Marketing and Quality Control			
101 Marketing facilities			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Infrastructural Facilities for Agricultural Marketing Programme under RIDF (RIDF) [AM]			
0	2,80.00	2,80.00	-2,80.00
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Infrastructural Facilities for Agricultural Marketing Programme under RIDF (RIDF) [AM]			
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, 2008).

Grant No. 5 AGRICULTURE

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049	Interest Payments		
2235	Social Security and Welfare		
2236	Nutrition		
2401	Crop Husbandry		
2402	Soil and Water Conservation		
2415	Agricultural Research and Education		
2551	Hill Areas		
2575	Other Special Areas Programmes		
3451	Secretariat-Economic Services		
Voted -			
Original	3,18,51,37	4,36,10,19	4,43,21,73
Supplementary	1,17,58,82		
Amount surrendered during the year (31st March 2008).			30,05,37
Charged -			
Original	77,27	4,09,53	4,09,52
Supplementary	3,32,26		
Amount surrendered during the year (31st March 2008).			NIL
CAPITAL -			
Major Head			
4401	Capital Outlay on Crop Husbandry		
4415	Capital Outlay on Agricultural Research and Education		
6004	Loans and Advances from the Central Government		
Voted -			
Original	17,00,00	17,00,00	2,25,87
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil
Charged -			
Original	1,37,84	1,66,29	1,66,29
Supplementary	28,45		
Amount surrendered during the year (31st March 2008).			Nil

Grant No. 5 AGRICULTURE

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by Rs.7,11.54 lakh (Rs.7,11,53,678); the excess requires regularisation.
- (ii) In view of overall excess of Rs.7,11.54 lakh, supplementary provision of Rs.1,17,58.82 lakh obtained in March, 2008 proved to be inadequate.
- (iii) Though there was an overall excess of Rs.7,11.54 lakh in the grant, an amount of Rs.30,05.37 lakh was surrendered during the year. This proves lack of control on the budgetary system by the department.
- (iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2401 Crop Husbandry			
00			
108 Commercial Crops			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS011 Integrated Scheme for			
Oilseeds, Pulses, Oil Palm and			
Maize (AG) [AG]			
O 3,00.00	4,27.49	3,92.22	-35.27
R 1,27.49			

Reasons for anticipated excess and final saving have not been intimated (June, 2008).

2401 Crop Husbandry			
00			
109 Extension and Farmer's Training			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP031 Additional Central Assistance			
Scheme under Stream-II of			
Rashtriya Krishi Bikash Yojana			
		54,76.10	+54,76.10

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

Grant No. 5 AGRICULTURE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2415 Agricultural Research and Education			
01 Crop Husbandry			
277 Education			
Non Plan			
001 Bidhan Chandra Krishi Viswa Vidyalaya			
O	39,39.87	38,26.95	39,26.44
S	1,66.34		
R	-2,79.26		
			+99.49

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for payment of salary grants to Bidhan Chandra Krishi Viswa Vidyalaya. Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Non Plan			
002 Grant of Old-Age Pension to Marginal Farmers, Sharecroppers and Agricultural Labourers			

O	17,00.48	19,40.54	17,83.63
S	13,63.60		
R	-11,23.54		
			-1,56.91

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for granting of old age pension to marginal farmers, share croppers and agricultural labours and meeting higher establishment charges. Reasons for anticipated as well as final saving have not been intimated (June, 2008).

Grant No. 5 AGRICULTURE

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2401	Crop Husbandry			
	00			
	104			
	Non Plan			
	001			
	Experimental Farms [AG]			
	O	35,27.09		
	R	-31.74		
		34,95.35	33,61.71	-1,33.64
789	Special Component Plan for SC			
	Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003	Annual Macro Management Mode			
	Work Plan on Agricultural			
	Development Works [AG]			
	O	19,80.00		
	R	-6,16.78		
		13,63.22	11,48.63	-2,14.59
796	Tribal Area Sub-Plan			
	Plan Centrally Sponsored New Schemes			
CS008	Integrated Scheme for Oilseeds,			
	Pulses, Oil Palm and Maize			
	O	2,40.00		
	R	-1,33.81		
		1,06.19	94.49	-11.70
800	Other Expenditure			
	Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001	Annual Macro Management Mode			
	Work Plan on Agricultural			
	Development Work			
	O	11,70.00		
	R	-1,45.59		
		10,24.41	8,75.03	-1,49.38

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2008).

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	12,80.61	13,12.89	11,12.88
R	32.28			-2,00.01

Reasons for anticipated excess and final saving have not been intimated (June, 2008).

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 by way of surrender/re-appropriation have not been intimated (June, 2008).

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	2,00.00	-2,00.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No. 5 AGRICULTURE

Revenue (Charged)

- (i) Though the appropriation disclosed saving of Rs.0.01 lakh, which was less than 5% of the budget provision, noticeable saving/excess occurred in the following cases.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
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			
S	2,81.66	2,81.66	1,12.66 -1,69.00

Creation of fund by obtaining supplementary provision in March, 2008 was stated to be required for payment of interest on loans from Government of India. Reasons for saving have not been intimated (June, 2008).

- (iii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally Sponsored Plan Schemes (Charged)			
Non Plan			
038 Loans for National Watershed Development Project for Rain-fed Areas (NWDPR)			
O	67.81	67.81	2,36.80 +1,68.99

Reasons for excess in the above case have not been intimated (June, 2008).

Capital (Voted)

- (i) The grant exhibited saving to the tune of 86.71% of budget estimate. Similar saving, occurred during 2006-07 (Rs. 14,50.00 lakh, 42.33% of budget provision), during 2005-06 (Rs. 8,26.17 lakh, 76.86% of budget provision), during 2004-05 (Rs. 8,07.27 lakh, 97.85% of budget provision) and during 2003-04 (entire provision of Rs. 8,05.83 lakh), indicate defective budgetary control on the part of the controlling officers.
- (ii) Out of huge saving of Rs. 14,74.13 lakh in the grant, no amount 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)			
SP001 Infrastructural Facilities on Agricultural Programmes under RIDF (AG) (RIDF)			
O	1,50.00	1,50.00	20.37
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Construction of Office Buildings in Districts			
O	4,00.00	4,00.00	45.43
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Infrastructural Facilities on Agricultural Programmes under RIDF (AG) (RIDF)			
O	10,00.00	10,00.00	1,31.60
4415 Capital Outlay on Agricultural Research and Education			
01 Crop Husbandry			
004 Research			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development of Commodity Research Station			
O	1,00.00	1,00.00	18.31

Reasons for saving in the above cases have not been intimated (June, 2008).

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	2,62,16,86	3,55,40,75	3,21,52,48
Supplementary	93,23,89		
Amount surrendered during the year (31st March 2008).			Nil
Charged -			
Original	10,29	10,29	1,95
Supplementary	0		
Amount surrendered during the year (31st March 2008).			Nil

The expenditure does not include Rs. 45 thousand (Rs. 45,271) met out of an advance from Contingency Fund sanctioned in January, 2008 but remained unrecovered to the Fund till the close of the year.

CAPITAL -

Major Head			
4403	Capital Outlay on Animal Husbandry		
4404	Capital Outlay on Dairy Development		
6003	Internal Debt of the State Government		
Voted -			
Original	14,18,76	14,18,76	3,99,40
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil
Charged -			
Original	10,00	10,00	30,65,15
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.33,88.27 lakh in the grant, supplementary provision of Rs.93,23.89 lakh obtained in March, 2008 proved to be excessive.
- (ii) No portion of the substantial saving of Rs.33,88.27 lakh (9.53% of the total budget) in the grant was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2404 Dairy Development			
00			
192 Greater Calcutta Milk Supply Scheme			
Non Plan			
002 Procurement			
O 23,25.40	47,42.76	34,51.55	-12,91.21
S 24,17.36			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for procurement of materials for Greater Kolkata Milk Supply. Reasons for final saving have not been intimated (June, 2008).

2403 Animal Husbandry			
00			
102 Cattle and Buffalo Development			
Non Plan			
001 Cattle Development Scheme			
O 12,67.41	12,67.41	11,36.37	-1,31.04
002 State Livestock Farm			
O 10,06.41	10,06.41	7,75.52	-2,30.89
107 Fodder and Feed Development			
Non Plan			
003 Fodder Farms - Haringhata-Kalyani Complex			
O 6,26.20	6,26.20	5,00.41	-1,25.79

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2404 Dairy Development			
00			
192 Greater Calcutta Milk Supply Scheme			
Non Plan			
001 Administration			
0	10,49.49	10,49.49	9,07.57 -1,41.92
003 Processing			
0	18,82.03	18,82.03	16,58.98 -2,23.05
004 Distribution			
0	17,80.45	17,80.45	15,12.32 -2,68.13
00			
194 Burdwan Milk Supply Scheme			
Non Plan			
002 Procurement			
0	1,22.94	1,22.94	19.34 -1,03.60
Reasons for saving in the above cases have not been intimated (June, 2008).			
2403 Animal Husbandry			
00			
102 Cattle and Buffalo Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Extension of Frozen Semen Technology			
0	90.00		
S	7,10.00	8,00.00	-8,00.00

Enhancement of fund by supplementary provision was stated to be required for meeting additional requirement in respect of the release made by the Central Govt. for Centrally Sponsored Schemes and for control of Animal Disease. Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
101 Veterinary Services and Animal Health			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Assistance to State for Control of Animal Disease			
O 70.00	47,74.66	48,91.36	+1,16.70
S 47,04.66			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for control of Animal Disease. Reasons for final excess have not been intimated (June, 2008).

2403 Animal Husbandry			
00			
103 Poultry Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Assistance to State Poultry /Duck-Farms (AD)			
O 2,27.50	5,52.00	6,97.59	+1,45.59
S 3,24.50			
107 Fodder and Feed Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Strengthening of three fodder farms			
O 10.00	40.79	1,36.00	+95.21
S 30.79			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for meeting additional requirement in respect of the releases made by the Central Government for execution of Centrally Sponsored Schemes. Reasons for final excess have not been intimated (June, 2008).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2403 Animal Husbandry			
00			
101 Veterinary Services and Animal Health			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS013 Assistance to State for Control of Animal Disease (ASCAD) (AD)			
0	7,00.00	7,00.00	15,28.30 +8,28.30

Reasons for excess have not been intimated (June, 2008).

Revenue (Charged)

- (i) No portion of the overall saving of Rs. 8.34 lakh, constituting 81.05% of total budget provision, in the appropriation was surrendered by the department. Similarly during 2006-07 entire saving of Rs. 19.97 lakh (comprising 99.85% of total budget provision) remained unsundered. This points to lack of control over budgetary system by the controlling officer.

Capital (Voted)

- (i) The grant exhibited a huge saving of Rs. 10,19.36 lakh (71.85% of the budget provision). The entire saving remained unsundered by the department during the year.
- (ii) Saving occurred persistently in the voted grant during the three years also as under :

Year	Saving	
	Amount (In lakhs of rupees)	Percentage
2006-2007	5,22.39	66.99
2004-2005	4,08.57	85.00
2003-2004	6,96.10	91.01

Besides, no amount was surrendered during the year 2004-05 and 2006-07. This requires more effective control over budgetary system by the Controlling Authority.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4403 Capital Outlay on Animal Husbandry 00			
102 Cattle and Buffalo Development Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN SP011 Infrastructure Facilities for Animal Husbandry Programme under RIDF(RIDF) (AD)	2,00.00	2,00.00	.. -2,00.00
0			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN SP021 Rural Infrastructure Development Fund (RIDF) (AD)	5,00.00	5,00.00	.. -5,00.00
0			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN SP008 Rural Infrastructure Development Fund (RIDF) (AD)	1,00.00	1,00.00	.. -1,00.00
0			
4404 Capital Outlay on Dairy Development 00			
102 Cattle - Cum - Dairy Development Projects Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN SP002 Infrastructure Facilities for Dairy Development Programme Under RIDF(RIDF) (AD)	75.00	75.00	.. -75.00
0			
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June,2008).			

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

4404 Capital Outlay on Dairy Development 00				
102 Cattle -cum - Dairy Development Projects Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN SP001 Rural Dairy Extension	4.00	4.00	1,00.00	+96.00
0				
Reasons for excess in the above case have not been intimated (June,2008).				

Capital (Charged)

(i) Expenditure exceeded the budget provision by Rs.30,55.15 lakh (Rs.30,55,14,800); the excess requires regularisation.

(ii) Though the expenditure exceeded more than 306 times of the budget provision, no supplementary provision was obtained during the year to regularise the excess. The position was however, the same during the previous three years, when expenditure was 308.89 times of the budget provision in 2005-06, 303.87 times in 2004-05 and 326.72 times in 2006-07. These show casual approach of the department towards budget framing.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(iii) 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	30,65.15
			+30,55.15

Reasons for excess have not been intimated (June, 2008).

Grant No. 7 BACKWARD CLASSES WELFARE

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			
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
2251	Secretariat-Social Services			

Voted -

Original	3,82,85,31	4,25,29,57	3,61,23,10	-64,06,47
Supplementary	42,44,26			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	40,00	40,00	35,47	-4,53
Supplementary	0			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head

4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
6003	Internal Debt of the State Government			

Voted -

Original	36,78,00	36,78,00	7,92,91	-28,85,09
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	70,00	70,00	..	-70,00
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 64,06.47 lakh (15.06% of the total budget) in the grant, supplementary provision of Rs. 42,44.26 lakh proved unnecessary.
- (ii) No portion of the substantial saving of Rs. 64,06.47 lakh (15.06% of budget estimate) was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Non Plan			
004 Scholarships to Students Reading in Post-Secondary Stage etc.			
O	50,00.00	50,00.00	44,28.73
Plan CENTRALLY SPONSORED (NEW SCHEMES)			-5,71.27
CS001 Scholarships to Students (Stipend and Scholarship)			
O	30,00.00	30,00.00	3,48.05
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-26,51.95
SP002 Hostel charges			
O	10,80.00	10,80.00	8,02.87
SP009 Construction of Central Hostel Buildings for Boys			-2,77.13
O	1,10.00	1,10.00	20.31
793 Special Central Assistance for Scheduled Castes Component Plan			-89.69
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Programme for the development of scheduled castes			
O	50,07.50	50,07.50	29,43.47
02 Welfare of Scheduled Tribes			-20,64.03
277 Education			
Non Plan			
005 Payment of maintenance charges to the student belonging to families having income not exceeding Rs. 3600/- per annum Maintenance of Hostel and School Buildings			
O	7,35.00	7,35.00	5,95.35
			-1,39.65

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Scholarships to Students			
0	3,50.00	3,50.00	44.05 -3,05.95
796 Tribal Areas Sub-Plan			
Non Plan			
006 Education Hostel Charges - Stipends			
0	1,59.50	1,59.50	60.42 -99.08
03 Welfare of Backward Classes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Post Matric Scholarship to OBC Students (SC)			
0	2,50.00	2,50.00	1,10.47 -1,39.53
CS002 Pre Matric Scholarships for OBC Students (SC)			
0	2,00.00	2,00.00	90.29 -1,09.71
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Construction of Central Hostels for OBCs (SC)			
0	2,90.00	2,90.00	38.90 -2,51.10
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Additional financial assistance to Post-Matric hostellers			
0	7,99.90	7,99.90	6,99.79 -1,00.11

Reasons for saving in the above cases have not been intimated (June,2008).

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 } S 12,53.50 }	32,35.50	28,94.59	-3,40.91
SP051 Old Age Pension to Pensioners Belonging to Scheduled Tribes of this State			
O 40,00.00 } S 28,98.82 }	68,98.82	67,97.63	-1,01.19

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for providing additional funds received from Government of India under Article 275(1) of the Constitution of India as well as under Special Central Assistance for Tribal sub plan and for payment of old age pension to Tribal persons. Reasons for final saving in the above cases have not been intimated (June, 2008).

Grant No. 7 BACKWARD CLASSES WELFARE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Grants to West Bengal Tribal Development Co-operative Corporation Ltd. for Minor Forest Produce Operations (SC)	..	3,17.00	+3,17.00
Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).			
03 Welfare of Backward Classes			
277 Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Pre-Matric Scholarship to OBC Students	..	1,42.61	+1,42.61
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	16,79.70	16,79.70	18,28.37
0			+1,48.67
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Development of Primitive Tribal Groups	1,00.00	1,00.00	3,00.00
0			+2,00.00

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Special Assistance to Pre-Matric SC, ST students of B.P.L. Families for purchase of books			
0	6,66.76	6,66.76	8,27.61
			+1,60.85

Reasons for excess in the above cases have not been intimated (June,2008).

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				
02 Welfare of Scheduled Tribes				
796 Tribal Areas Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP049 Provision against Grants-in-aid Received under Article 275(1) of the Constitution				
0	15,32.00	16,02.13	21,51.62	+5,49.49
S	70.13			

Augmentation of fund by supplementary provision in March,2008 was stated to be required for providing additional funds received from Government of India under Article 275(1) of the Constitution of India as well as under Special Central Assistance for Tribal Sub-Plan and for payment of old age pension to Tribal persons. Reasons for final excess in the above case have not been intimated (June,2008).

Revenue (Charged)

- (i) There was an overall saving of Rs. 4.53 lakh, constituting 11.32% of budget estimate 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	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
028 Loans from NCDC [SC]			
0	40.00	40.00	14.73 -25.27

Reasons for saving in the above case have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Establishment of Village Grain Banks			
S	0.00	0.00	20.74 +20.74

Creation of fund by supplementary provision obtained in March, 2008 was stated to be required to repay the Contingency Fund of West Bengal, an amount of Rs. 20,74,000, advanced from the said Fund for payment of decretal dues. Since there was an equivalent amount of savings under 'Charged' provision under the same Demand, a token provision of Re. 1 was taken as supplementary grant. The department should have proposed a re-appropriation from saving in other sub-head(s) under Revenue 'Charged' appropriation to adjust the created fund to the required level.

Capital (Voted)

- (i) No portion of the overall saving of Rs. 28,85.09 lakh (78.44% of budget provision) in the grant was surrendered by the department during the year. Similar practice was also witnessed during 2006-2007 when substantial saving of Rs. 5,36.50 lakh (26.72% of budget provision) remained unsundered by the department. This requires more realistic control over budgetary system.

Grant No. 7 BACKWARD CLASSES WELFARE

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Share Capital Contribution to the West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation			
0	5,80.00	5,80.00	4,73.76
02 Welfare of Scheduled Tribes			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Share Capital Contribution to the West Bengal Scheduled Castes and Scheduled Tribes Development and Corporation			
0	2,40.00	2,40.00	4.82
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure facilities Programmes for Backward Classes under R. I. D. F. (RIDF) (SC)			
0	25,00.00	25,00.00	-25,00.00

Reasons for partial utilisation of fund /non-utilisation of entire fund in above cases have not been intimated (June,2008).

Capital (Charged)

- (i) The entire fund of Rs. 70.00 lakh in the appropriation remained unutilised and unsurrendered by the department during the year.
- (ii) The non-requirement of any portion of huge fund discloses deficiency in taking realistic views towards budget estimate on the part of the controlling authority.

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) 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	70.00	70.00
			..
			-70.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

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	78,52,96	1,09,88,36	85,90,81
Supplementary	31,35,40		
Amount surrendered during the year (31st March 2008).			20,46
Charged -			
Original	8,09,23	8,09,23	3,59,56
Supplementary	..		
Amount surrendered during the year (31st March 2008).			2,98
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	10,27,36	13,92,15	13,51,67
Supplementary	3,64,79		
Amount surrendered during the year (31st March 2008).			Nil
Charged -			
Original	15,32,39	15,32,39	3,41
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil

Grant No. 8 CO-OPERATION

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 23,97.55 lakh (21.82% of the grant), supplementary provision of Rs. 31,35.40 lakh obtained in March,2008 proved to be excessive.
- (ii) Out of total saving of Rs. 23,97.55 lakh in the grant, only an amount of Rs. 20.46 lakh(less than one percent of overall saving) was surrendered by the department during the year. This exhibits casual approach of the controlling authority towards budgetary system.

(iii) Saving occurred mainly under :

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

2425 Co-operation

00

108 Assistance to other Co-operatives

Non Plan

009 Procurement, Processing and Supply of Parboiled Levy Rice of Common Variety by BENFED

O	10,85.06	} 10,85.26	6,78.51	-4,06.75
S	0.20			

Augmentation of fund by supplementary provision was stated to be required for higher establishment charges and also for procurement, processing and supply of parboiled levy rice of common variety by BENFED and towards payment of subsidies for input liabilities in respect of APEX AGRICULTURE MARKETING SOCIETY (BENFED). Reasons for saving have not been intimated (June, 2008).

2425 Co-operation

00

108 Assistance to other Co-operatives

Non Plan

011 Procurement, Processing and Supply of Parboiled Levy Rice of Common Variety by Other Organisations (CONFED)

S	4,50.00	4,50.00	1,79.28	-2,70.72
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Creation of fund by supplementary provision was stated to be required for higher establishment charges and also for procurement, processing and supply of parboiled levy rice of common variety by BENFED and towards payment of subsidies for input liabilities in respect of APEX AGRICULTURE MARKETING SOCIETY (CONFED). Reasons for saving have not been intimated (June, 2008).

Grant No. 8 CO-OPERATION

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-operative Development Projects			
0	5,12.84	5,12.84	1,41.61
SP031 Assistance for Off-setting Imbalances in Co-operative Sector			-3,71.23
0	15,00.00	15,00.00	2.00

Reasons for final saving in the above cases have not been intimated (June, 2008).

2425 Co-operation			
00			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Assistance for Off-setting Imbalances in Co-operative Sector			
0	3,60.00	3,60.00	..

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

Grant No. 8 CO-OPERATION

(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			
045 Interest Subvention to Co-operative Banks relating to Financing to Crop Loans to Farmers			
S	7,48.83	7,48.83	9,00.00 +1,51.17

Creation of fund by supplementary provision was stated to be required for higher establishment charges and also for procurement, processing and supply of parboiled levy rice of common variety by BENFED and towards payment of subsidies for input liabilities in respect of APEX AGRICULTURE MARKETING SOCIETY (BENFED) & CONFED. Reasons for excess expenditure have not been intimated (June, 2008).

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP007 Special Bad Debt Reserve of Primary Credit Society				
0	40.00	40.00	1,77.22	+1,37.22
SP021 Supply of Long term Credit				
0	50.00	50.00	1,58.78	+1,08.78

Reasons for excess expenditure in the above two cases have not been intimated (June,2008).

Revenue (Charged)

- (i) The grant disclosed huge saving of Rs. 4,49.67 lakh, constituting 55.57% of budget provision during the year. Similar saving was also exhibited during 2006-07 (Rs. 1,78.34 lakh, 25.43% of budget estimate) during 2005-2006 (Rs. 4,47.67 lakh, 45.85% of budget provision) and during 2004-2005 (Rs. 8,84.47 lakh, 99.61% of total budget estimate).
- (ii) During 2007-08, only an amount of Rs. 2.98 lakh (0.66 percent of total saving of Rs. 4,49.67 lakh in the appropriation) was surrendered by the department. Such practice was also noticed during 2006-07, 2005-06 and 2004-05 when entire saving remained unsurrendered by the department. These require realistic budgetary control on the part of the Controlling Authority.

Grant No. 8 CO-OPERATION

(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			
030 Loans from National Bank for Agriculture & Rural Development [CO]			
0	1,00.00	1,00.00	19.49
			-80.51

2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
029 Loans from NCDC [CO]			
0	7,00.00	7,00.00	3,38.82
			-3,61.18

Reasons for final saving in respect of the above cases have not been intimated (June, 2008).

Capital (Voted)

- (i) In view of overall saving of Rs.40.48 lakh in the grant, supplementary provision of Rs.3,64.79 lakh proved excessive.
- (ii) No portion of total saving of Rs.40.48 lakh was surrendered by the department during the year.

Grant No. 8 CO-OPERATION

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4425 Capital Outlay on Co-operation			
00			
107 Investments in Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Investment in Shares of Co-operative Organisation			
O	2,00.00	3,00.00	19.33
S	1,00.00		
			-2,80.67

Augmentation of fund by supplementary provision in March, 2008 was stated to be required towards contribution of State Share for purchase of Debentures of Co-operative Agricultural and Rural Development Banks and also for completing the on going integrated Co-operative development projects in the State of West Bengal under assistance from NCDC. Reasons for final saving have not been intimated (June, 2008).

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			
O	60.00	2,00.00	..
S	1,40.00		
			-2,00.00

Augmentation of fund by supplementary provision in March, 2008 was stated to be required towards contribution of State Share for purchase of Debentures of Co-operative Agricultural and Rural Development Banks and also for completing the on going integrated Co-operative development projects in the State of West Bengal under assistance from NCDC. Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4425 Capital Outlay on Co-operation			
00			
106 Investments in multi-purpose Rural Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP029 Establishment of Cold Storages			
	1,00.00	1,00.00	-1,00.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6425 Loans for Co-operation			
00			
108 Loans to Other Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Development of Apex Agricultural Marketing Society (CO)			
O	1.00	9.88	5,00.00
S	8.88		
			+4,90.12

Augmentation of fund by supplementary provision in March, 2008 was stated to be required towards disbursement of Working Capital Loans to the Primary Agricultural Marketing Society under assistance from NCDC. Reasons for excess have not been intimated (June, 2008).

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4425 Capital Outlay on Co-operation			
00			
107 Investments in Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Integrated Cooperatives Development Project			
0	1,20.00	1,20.00	2,27.58 +1,07.58

Reasons for excess expenditure in the above case have not been intimated (June, 2008).

Capital (Charged)

(i) Though there was a huge saving of Rs. 15,28.98 lakh (constituting 99.77% of budget provision) in the appropriation, the department surrendered nothing during the year.

(ii) Persistent savings disclosed during 2006-07 (Rs. 14,21.94 lakh; 99.84% of budget provision), during 2005-06 (Rs. 12,99.52 lakh; 82% of total budget estimate) and also during 2004-05 (Rs. 13,43.91 lakh; 99.17% of total provision) indicate defective budgetary control on the part of the financial executive.

(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	2,80.00	2,80.00	-2,80.00

Grant No. 8 CO-OPERATION

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
108 Loans from National Co-operative Development Corporation			
Non Plan			
003 Loans from National Co-operative Development Corporation [CO]			
0	12,50.00	12,50.00	.. -12,50.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

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	2,14,53,80		
Supplementary	2,32,11,62		
		4,46,65,42	4,53,03,20
Amount surrendered during the year (31st March 2008).			+6,37,78
			25,75,42
Charged -			
Original	2,60,00		
Supplementary	0		
		2,60,00	2,61,10
Amount surrendered during the year (31st March 2008).			+1,10
			59,22
CAPITAL -			
Major Head			
4407 Capital Outlay on Plantations			
4551 Capital Outlay on Hill Areas			
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
4860 Capital Outlay on Consumer Industries			
4885 Capital Outlay on Industries and Minerals			
6003 Internal Debt of the State Government			
6407 Loans for Plantations			
6551 Loans for Hill Areas			
6857 Loans for Chemical and Pharmaceutical Industries			
6860 Loans for Consumer Industries			
6885 Other Loans to Industries and Minerals			
7465 Loans for General Financial and Trading Institutions			
Voted -			
Original	52,55,35		
Supplementary	..		
		52,55,35	43,12,93
Amount surrendered during the year (31st March 2008).			-9,42,42
			18,22,81
Charged -			
Original	2,00,00		
Supplementary	..		
		2,00,00	1,96,60
Amount surrendered during the year (31st March 2008).			-3,40
			3,40

Grant No. 9 COMMERCE AND INDUSTRIES

Notes and Comments -

Revenue (Voted)

- (i) The expenditure exceeded the grant by Rs.6,37.78 lakh (Rs. 6,37,77,629); the excess requires regularisation.
- (ii) Though there was an excess of Rs.6,37.78 lakh in the grant, an amount of Rs. 25,75.42 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	Excess (+) Saving (-)
		(In lakhs of rupees)	
2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP022 Incentive to Industrial Units in lieu of Power Tariff Concession			
O	22,85.00	1,16,85.00	1,16,85.00
S	75,74.07		
R	18,25.93		

Enhancement of fund by supplementary provision obtained in March, 2008 was stated to be required for grant of incentive for setting up of new Industrial Units in lieu of Power Traiff. Reasons for enhancement of fund through re-appropriation have not been intimated (June, 2008).

2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP023 Grants to WBIDC for Development of Infrastructure for Industrial Growth			
R	31,26.77	31,26.77	52,98.00 +21,71.23

Reasons for creation of fund by re-appropriation and for final excess have not been intimated (June, 2008).

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
101 Development of Hill Areas Non Plan			
004 Ipecac Cultivation			
O 4,40.70	..	1,54.72	+1,54.72
R -4,40.70			
010 Chinchona Plantation			
O 5,10.67	..	2,27.00	+2,27.00
R -5,10.67			
011 Cinchona Plantation-Operation and Maintenance			
O 11,32.56	..	5,50.86	+5,50.86
R -11,32.56			

Reasons for withdrawal of entire fund through re-appropriation / surrender and there after incurring expenditure resulting in final excess have not been intimated (June, 2008).

Revenue (Charged)

- (i) The expenditure exceeded the grant by Rs.1.10 lakh (Rs.1,10,377); The excess requires regularisation.
- (ii) Though there was an excess expenditure of Rs.1.10 lakh in the appropriation, the department surrendered Rs.59.22 lakh during the year. This indicates lack of control over financial management by the controlling officer.

Grant No. 9 COMMERCE AND INDUSTRIES

(iii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2058 Stationery and Printing			
00			
103 Government Presses			
Non Plan			
001 West Bengal Government Press Alipore			
S	0.00	0.00	19.22
			+19.22

Creation of fund by supplementary provision of Re.1/- obtained in March, 2008 was stated to be required to repay to the Contingency Fund of West Bengal an amount of Rs. 19,22,382 advanced from the said fund for payment of decretal dues. Since, there was an equivalent amount of savings under "Charged" provisions under the same appropriation, a token provision of Re.1 was taken as supplementary provision. The department should have proposed a re-appropriation from saving in other sub-head(s) under this Revenue Charged appropriation to augment the created fund to the required level.

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
038 Loans from WBIDFC taken by C & I Department for Installation of CETP at Kolkata Leather Complex			
O	2,60.00		
R	-59.22		
	2,00.79	2,41.88	+41.09

Reasons for anticipated saving and final excess have not been intimated (June, 2008).

Grant No. 9 COMMERCE AND INDUSTRIES

Capital(Voted)

(i) Though the voted grant exhibited saving to the extent of Rs. 9,42.42 lakh, an amount of Rs. 18,22.81 lakh was actually surrendered by the department during the year. This necessitates more prudence and budgetary control on the part of the controlling officer.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
6860 Loans for Consumer Industries			
60 Others			
600 Others			

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP011 Loans to Greater Calcutta Gas Supply Corporation (CI)

O	18,98.25	} 4,94.69	4,94.69	..
R	-14,03.56			

Reasons for reduction of fund by way of surrender /re-appropriation have not been intimated (June, 2008).

Grant No. 9 COMMERCE AND INDUSTRIES

(iii) Excess 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 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 W. B. Industrial Development Corporation Ltd.			
R	2,02.14	2,02.14	17,72.20
			+15,70.06
Reasons for creation of fund through re-appropriation and for final excess have not been intimated (June, 2008).			
7465 Loans for General Financial and Trading Institutions			
00			
102 Trading Institutes			
Non Plan			
001 Loans to West Bengal Mineral Development and Trading Corporation			
O	2,00.00	4,10.75	4,70.72
R	2,10.75		
			+59.97
Reasons for enhancement of fund by re-appropriation as well as for final excess have not been intimated (June, 2008).			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to W.B. Mineral Development and Trading Corporation			
O	4,00.00	0.00	90.12
R	-4,00.00		
			+90.12
Reasons for withdrawal of entire fund by surrender and thereafter incurring expenditure, resulting in ultimate excess have not been intimated (June, 2008).			

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	25,42,12	18,95,52	-6,46,60
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil

Notes and Comments -

Revenue (Voted)

(i) No portion of the saving of Rs. 6,46.60 lakh constituting 25.43% of budget provision in the grant was surrendered by the department during the year. Similarly, entire saving of Rs. 4,84.94 lakh (20% of budget estimate), Rs. 3,05.36 lakh (14.07% of budget provision) and Rs. 2,64.62 lakh (13% of budget estimate) respectively during 2006-07, 2005-06 and 2004-05 remained unsurrendered by the department. This requires more control on the part of the controlling authority.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
3456 Civil Supplies			
00			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Strengthening of Legal Metrology [CA]			
0	42.00	42.00	-42.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No. 10 CONSUMER AFFAIRS

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	11,74.15	11,74.15	8,87.45 -2,86.70

Reasons for saving have not been intimated (June, 2008).

3456 Civil Supplies			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Implementation of Consumer Protection Act., 1986-Setting up of State Commission and Dist. Forums (CA)			
0	3,25.60	3,25.60	2,73.33 -52.27
SP010 Setting up a National Institute for Consumer Education and Consumer Centres in different Districts			
0	2,50.00	2,50.00	90.00 -1,60.00

Reasons for saving in the above two cases have not been intimated (June, 2008).

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	1,20,28,38	1,47,41,91	1,30,59,09
Supplementary	27,13,53		
Amount surrendered during the year (31st March 2008).			-16,82,82
			19,50,31
Charged -			
Original	2,05,09	2,05,09	5,08
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-2,00,01
			Nil
CAPITAL -			
Major Head			
4851 Capital Outlay on Village and Small Industries			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
6851 Loans for Village and Small Industries			
6860 Loans for Consumer Industries			
Voted -			
Original	49,28,50	49,28,50	37,04,26
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-12,24,24
			12,43,73
Charged -			
Original	3,12,35	3,12,35	12,35
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-3,00,00
			Nil

Grant No. 11. COTTAGE AND SMALL SCALE INDUSTRIES

Notes and Comments -

Revenue(Voted)

(i) In view of overall saving of Rs. 16,82.82 lakh (11.42% of the total budget provision) in the grant, supplementary provision of Rs. 27,13.53 lakh obtained in March, 2008 proved to be excessive.

(ii) During the year the department surrendered Rs. 19,50.31 lakh, which is greater than the net saving of Rs. 16,82.82 lakh in the grant. This indicates lack of control over financial management on the part of the controlling authority.

(iii) 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			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Incentive for encouraging the Setting up of New Enterprises & Expansion of Existing Enterprises			
O	11,14.00	16,03.59	16,00.44
S	12,16.45		
R	-7,26.86		
			-3.15

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for disbursement of incentives for encouraging the setting up of new Industrial Units. Anticipated saving was stated to be due to non-availability of suitable proposals. Reasons for final saving have not been intimated (June, 2008).

2851 Village and Small Industries

00

102 Small Scale Industries

Non Plan

008 Scheme for S.S.I.

O	10,99.05	10,47.35	10,32.53
S	23.53		
R	-75.23		
			-14.82

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for meeting enhanced administrative expenditure. Anticipated saving was stated to be due to some posts remaining vacant. Reasons for final saving have not been intimated (June, 2008).

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 CENTRALLY SPONSORED (NEW SCHEMES)			
CS016 Market Incentive Scheme under DDHPY			
O	2,50.00	1,70.14	1,29.14
R	-79.86			-41.00

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

2851 Village and Small Industries			
00			
105 Khadi and Village Industries			
Non Plan			
002 Assistance to Khadi Board			
O	7,72.43	6,21.04	6,49.84
R	-1,51.39			+28.80

Reasons for anticipated saving and final excess have not been intimated (June, 2008).

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			
110 Composite Village and Small Industries and Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP040 Market incentive scheme under DDHPY for PWCS/SHGs/NGOs Association and SLOS			

O	2,35.00	}	1,26.63	1,28.64	+2.01
R	-1,08.37				

Reasons for anticipated saving and thereafter eventual excess have not been intimated (June, 2008).

2851 Village and Small Industries			
00			
110 Composite Village and Small Industries and Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP044 Handloom Cluster Development			

O	1,88.00	}	27.79	27.79	..
R	-1,60.21				

Reasons for reduction of fund through re-appropriation within the grant have not been intimated (June, 2008).

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			
107 Sericulture Industries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Catalytic Development Project			
O	1,40.00	..	..
R	-1,40.00		

Reasons for withdrawal of entire fund through re-appropriation within the grant was stated to be absence of any suitable proposals.

2851 Village and Small Industries

00

104 Handicraft Industries

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP007 Development Schemes for Handicrafts Industries

O	1,80.00	2,92.13	2,96.68	+4.55
S	2,42.47			
R	-1,30.34			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for development of Handicraft Industries in the State. Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2851 Village and Small Industries			
00			
103 Handloom Industries			
Non Plan			
008 Schemes for Handloom Industries			
O	7,19.14	7,17.06	8,31.42
S	16.89		+1,14.36
R	-18.97		

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for meeting enhanced administrative expenditure. Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

2851 Village and Small Industries

00

102 Small Scale Industries

Plan CENTRALLY SPONSORED (NEW SCHEMES)

CS005 Small Industries Cluster
Development Programme

S	24.62	1,25.62	1,25.62	..
R	1,01.00			

Creation of fund through supplementary provision in March, 2008 was stated to be required for Development of Handicraft Industries in the state. Reasons for enhancement of fund through re-appropriation have not been intimated (June, 2008).

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			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 New Incentive Scheme for encouraging the setting up of new Industrial Units			
O 85.50	2,06.51	2,08.14	+1.63
R 1,21.01			

Reasons for anticipated as well as final excess have not been intimated (June, 2008).

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.			
O 3,42.35	4,75.62	4,66.04	-9.58
R 1,33.27			
103 Handloom Industries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Scheme for Development of Handloom Industries through Expensive and Promotional Activities			
O 1,31.60	4,09.05	3,01.49	-1,07.56
R 2,77.45			

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
107 Sericulture Industries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Other Developmental Scheme for Sericulture Industries			
O	1,56.10	2,41.24	2,37.49
R	85.14		
			-3.75

Reasons for anticipated excess and final saving in the above cases have not been intimated (June, 2008).

Revenue (Charged)

- (i) Huge saving of Rs. 2,00.01 lakh in the appropriation, constituting 97.52% of the budget provision, remained unsurrendered during the year.
- (ii) This appropriation exhibited identical saving of huge nature during previous three years also - 95.24% of the budget provision in the year 2004-2005, 94.65% in 2005-2006 and 96.36% in 2006-2007. This requires adoption of more transparent views towards budgetary system on the part of the controlling authority.

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			
0	2,00.00	2,00.00	-2,00.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Capital(Voted)

- (i) As against total saving of Rs. 12,24.24 lakh (constituting 24.84% of budget provision), an amount of Rs. 12,43.73 lakh was surrendered by the department during the year. Similarly during 2006-07, the department surrendered an amount of Rs. 2,12.79 lakh though there was an excess of Rs. 2,01.03 lakh in the voted grant. This points to lack of control over the budgetary system by the department.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4851 Capital Outlay on Village and Small Industries			
.00			
102 Small Scale Industries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Industrial Infrastructure Development Scheme (RIDF) [CS]			
O	12,40.00		
R	-7,27.00	5,13.00	-5,13.00

Reasons for reduction of fund through re-appropriation was stated to be that, there was no proposal. Reasons for non-utilisation of reduced fund have not been intimated (June, 2008).

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)			
SP022 Integrated Readymade Garments			
O	91.00		
R	-91.00		
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Industrial Infrastructure Development Scheme			
O	6,00.00		
R	-6,00.00		

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Industrial Infrastructure Development Scheme			
O	1,60.00	..	..
R	-1,60.00		

Reasons for withdrawal of entire fund through re-appropriation in the above cases have not been intimated (June, 2008).

6860 Loans for Consumer Industries

01 Textiles

190 Loans to Public Sector and
Other Undertakings

Non Plan

019 Kalyani Spinning Mill

O	11,00.00	9,00.00	9,00.00	..
R	-2,00.00			

Anticipated saving was stated to be due to non-availability of any specific proposal.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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	1,50.00		
R	-1,24.00		
	26.00	27.49	+1.49

Reasons for anticipated saving and final excess have not been intimated (June, 2008)

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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.)			
R	1,24.00		
	1,24.00	6,86.68	+5,62.68

Reasons for creation of fund by re-appropriation from within the grant was stated to be required for paying off outstanding bank dues. Reasons for final excess have not been intimated (June, 2008).

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. [CS]			
O	1,00.00	1,00.00	2,09.40
			+1,09.40

Reasons for final excess have not been intimated (June, 2008).

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)				
SP001 State Participation in Share Capital of Co-operative Spinning Mills at Serampur				
O	15.00	} 1,38.88	1,38.88	..
R	1,23.88			
SP003 Share Capital in the West Bengal State Handloom Weavers Co-operative Society Ltd.				
O	2,00.00	} 5,72.00	5,72.00	..
R	3,72.00			

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
SP017 Kalyani Spinning Mills Ltd.			
O	6.00	89.75	89.75
R	83.75		

SP019 Mayurakshi Cotton Mills Ltd.

O	3.00	1,30.76	1,30.76
R	1,27.76		

Enhancement of fund through re-appropriation in the above cases was stated to be required for equity participation.

6860 Loans for Consumer Industries

01 Textiles

190 Loans to Public Sector and
Other Undertakings

Non Plan

003 West Dinajpur Spinning Mill

O	2,50.00	4,70.00	4,74.99	+4.99
R	2,20.00			

Reasons for anticipated as well as final excess have not been intimated (June, 2008).

Capital (Charged)

- (i) No portion of the overall saving of Rs. 3,00.00 lakh in the appropriation, constituting 96.04% of the budget provision was surrendered by the department during the year.
- (ii) This appropriation exhibited saving of such huge nature during previous three years also - 95.47% in 2004-2005, 96.25% in 2005-2006 and 95.25% in 2006-2007. This indicates lack of transparent views towards budgetary system on part of the controlling authority.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

(iii) 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 [CS]			
0	3,00.00	3,00.00	-3,00.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No.12 DEVELOPMENT AND PLANNING

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

REVENUE -

Major Head

2049	Interest Payments		
2401	Crop Husbandry		
2402	Soil and Water Conservation		
2505	Rural Employment		
2575	Other Special Areas Programmes		
3451	Secretariat-Economic Services		
3454	Census Surveys and Statistics		

Voted -

Original	1,74,92,59	1,90,58,72	1,86,61,56	-3,97,16
Supplementary	15,66,13			
Amount surrendered during the year (31st March 2008).				9,01,01

Charged -

Original	2,63	2,63	2,63	..
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head

6004	Loans and Advances from the Central Government		
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Charged -

Original	2,40	2,40	2,40	..
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue(Voted)

- (i) The amount of Rs.9,01.01 lakh surrendered in March,2008 was in excess of eventual saving of Rs.3,97.16 lakh. This points to lack of control over budgetary system on the part of the controlling officer.

Grant No. 12 DEVELOPMENT AND PLANNING

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2505 Rural Employment			
60 Others Programmes			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 District Plan Scheme			
O	3,20.00		
R	-2,21.70		
	98.30	1.40	-96.90
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Bidhayak Elaka Unnayan Prakalpa			
O	87,60.00		
R	-1,80.00		
	85,80.00	82,20.00	-3,60.00
3451 Secretariat-Economic Services			
00			
090 Secretariat			
Non Plan			
008 Development and Planning			
Department Development Branch			
O	4,13.42		
R	-1,12.80		
	3,00.62	2,95.89	- 4.73

Reasons for reduction of budget provision by way of re-appropriation/surrender as well as final saving have not been intimated (June, 2008).

Grant No. 12 DEVELOPMENT AND PLANNING

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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		
R	-0.25	10,34.75	20,18.82
			+9,84.07

Reasons for reduction of budget provision by way of re-appropriation/surrender as well as final excess have not been intimated (June,2008).

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	8,88,48,84	9,53,09,34	8,60,47,73	-92,61,61
Supplementary	64,60,50			
Amount surrendered during the year (31st March 2008).				Nil

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	10	-4,90
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.92,61.61 lakh in the grant, supplementary provision of Rs.64,60.50 lakh obtained in March, 2008 proved to be totally useless.
- (ii) No portion of the overall saving of Rs.92,61.61 lakh (9.72% of total budget provision) was surrendered by the department during the year.

Grant No. 13 EDUCATION (HIGHER)

(iii) 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				
001 Assistance to Non-Govt. Colleges and Institutes				
0	3,77,50.18	3,77,50.18	3,60,36.69	-17,13.49
004 Professional Colleges				
0	2,38.00	2,38.00	1,32.97	-1,05.03
007 Salary Deficit Schemes for Non-Government Colleges				
0	20,00.00	20,00.00	11,13.21	-8,86.79
2203 Technical Education				
00				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP009 State Project Facilitation Unit under Technical Education Quality Improvement Programme (TEQIP) (EAP) [EH]				
0	52,00.00	52,00.00	10,00.00	-42,00.00

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
	(In lakhs of rupees)			
2202 General Education				
80 General				
800 Other Expenditure				
Non Plan				
024 Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Students' Welfare				
O	14,00.49	14,67.65	8,84.42	-5,83.23
S	67.16			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for larger establishment charges and for payment of Merit-cum-Means Scholarships to the students. Reasons for saving have not been intimated (June, 2008).

2202 General Education				
80 General				
107 Scholarships				
Non Plan				
008 West Bengal Government Merit- cum-Means Scholarship				
S	62,57.26	62,57.26	6,25.73	-56,31.53

Creation of fund by supplementary provision in March, 2008 was stated to be required for larger establishment charges for payment of Merit-cum-Means Scholarships to the students. Reasons for saving have not been intimated (June, 2008).

Grant No. 13 EDUCATION (HIGHER)

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities Non Plan			
002 Jadavpur University			
0	70,15.37	70,15.37	+12,54.30
003 Kalyani University			
0	23,44.58	23,44.58	+6,98.63
004 Burdwan University			
0	33,81.16	33,81.16	+2,35.14
005 North Bengal University			
0	25,33.39	25,33.39	+3,22.73
006 Rabindra Bharati University			
0	13,65.05	13,65.05	+88.82
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN) SP001 Development of Universities			
0	4,20.00	4,20.00	+3,45.65
103 Government Colleges and Institutes Non Plan			
009 Government Colleges and Institutes			
0	50,22.55	50,22.55	+5,41.68

Grant No.13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
107 Scholarships			
Non Plan			
002 Government Scholarships			
0	7.50	7.50	1,36.13
			+1,28.63

Reasons for final excess in the above cases have not been intimated (June, 2008).

2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Establishment of New University at Barasat			
		4,06.60	+4,06.60

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities Non Plan			
001 Calcutta University			
O	1,06,08.20	1,12,57.31	+5,13.03
S	1,36.08		
	1,07,44.28		

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for larger establishment charges and for payment of Merit-cum-Means Scholarships to the students. Reasons for excess have not been intimated (June, 2008).

Capital (Voted)

- (i) Almost the entire budget provision (Rs. 5.00 lakh) remained unutilised but not portion of total saving of Rs. 4.90 lakh (98% of total budget provision) in the grant was surrendered by the department during the year. This points to casual approach towards budgetary system by the controlling authority.

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	91,22,62	1,05,87,01	1,01,48,82
Supplementary	14,64,39		
Amount surrendered during the year (31st March 2008).			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of the overall saving of Rs.4,38.19 lakh in the grant, supplementary provision of Rs.14,64.39 lakh obtained in March, 2008 proved to be excessive.
- (ii) No portion of the saving of Rs.4,38.19 lakh in the grant was surrendered by the department during the year.

Grant No. 14 EDUCATION (MASS)

(iii) Saving 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 [EM]			
O	42,37.07	51,96.76	41,01.99
S	9,59.69		
			-10,94.77

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for larger establishment charges. Reasons for eventual saving have not been intimated (June, 2008).

2235 Social Security and Welfare			
02 Social Welfare			
104 Welfare of Aged, Infirm and Destitute			
Non Plan			
009 Development and Expansion of Social Welfare Homes			
O	48.95	2,18.47	1,32.32
S	1,69.52		
			-86.15

Grant No. 14 EDUCATION (MASS)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2515 Other Rural Development Programmes			
00			
102 Community Development			
Non Plan			
013 Block Establishments for M.E.E. Department			
O 6,06.89	6,55.34	4,12.29	-2,43.05
S 48.45			
Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for larger establishment charges. Reasons for saving have not been intimated (June, 2008).			
2202 General Education			
04 Adult Education			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development and expansion of Library Services			
O 1,30.00	1,30.00	41.56	-88.44
SP002 Literacy Programme			
O 2,11.20	2,11.20	56.00	-1,55.20
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Literacy Programme			
O 6,19.00	6,19.00	1,44.15	-4,74.85

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No.14 EDUCATION (MASS)

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2202 General Education			
80 General			
800 Other Expenditure			
Non Plan			
001 Strengthening of School Education Service			
O	3,87.73	4,34.56	11,15.99
S	46.83		
			+6,81.43

Augmentation of fund by supplementary provision was stated to be required for larger establishment charges. Reasons for excess have not been intimated (June, 2008).

Grant No. 14 EDUCATION (MASS)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
05 Language Development			
800 Other Expenditure			
Non Plan			
002 Development of Institutions for Education of Handicapped			
0	1,85.52	1,85.52	4,46.25 +2,60.73
003 Grants to other Institutions for Education of the Handicapped			
0	2,92.17	2,92.17	8,55.08 +5,62.91
004 Grants to non-Govt. Institutions for education of the Handicapped			
0	28.55	28.55	1,39.40 +1,10.85
80 General			
107 Scholarships			
Non Plan			
006 Scholarships and Stipends to the Handicapped Students			
0	0.74	0.74	4,04.44 +4,03.70

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 15 EDUCATION (SCHOOL)

Section and Major Head	Total grant or appropriation	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	56,57,64,81	} 59,01,85,37	58,39,00,92	-62,84,45
Supplementary	2,44,20,56			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	..	} 4,62	4,61	-1
Supplementary	4,62			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -

Original	20,00,00	} 20,00,00	5,64,84	-14,35,16
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue(Voted)

- (i) Against total saving of Rs. 62,84.45 lakh (1.06% of budget estimate), the department surrendered nothing during the year.
- (ii) Though the overall saving was within the limit of 5% of the total provision in the grant, substantial saving/excess occurred in the following cases.

Grant No.15 EDUCATION (SCHOOL)

(iii) 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	1,28.01	1,28.01	-1,28.01
104 Inspection			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of Administrative and Supervisory Staff			
0	1,40.00	1,40.00	-1,40.00
107 Teachers' Training			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Strengthening of Teachers' Training Institute (State Share)[ES]			
0	5,13.00	5,13.00	-5,13.00
SP006 Strengthening of PTTI's as per NCTE Norms [ES]			
0	16,75.00	16,75.00	-16,75.00

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN) SP025 School Dress for Girl Students	8,00.00	8,00.00	-8,00.00
0		..	
SP029 Strengthening of PTTIO's as per NCTE norms [ES]	6,25.00	6,25.00	-6,25.00
0		..	
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN) SP025 School Dress for Girl Students in Primary Schools	2,00.00	2,00.00	-2,00.00
0		..	
800 Other Expenditure Non plan 010 Free and Compulsory Primary Education (Universal) (i) Establishment of Primary School Teacher, Non-Teacher Cost	1,69.28	1,69.28	-1,69.28
0		..	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN) SP023 Free and Compulsory Primary Education (Universal)(i) Establishment of Primary School Teaching and Non-Teaching Staff cost [ES]	1,67.50	1,67.50	-1,67.50
0		...	

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Secondary Education			
110 Assistance to Non-Govt. Secondary Schools Non Plan			
011 Strengthening of Science Laboratories in Secondary Schools			
0	1,19.73	1,19.73	-1,19.73
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Assistance to Non-Government Higher Secondary Institutions			
0	3,35.00	3,35.00	-3,35.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Assistance to Non-Government Higher Secondary Institution Teacher and Non-Teacher Cost			
0	1,25.00	1,25.00	-1,25.00
SP011 Expansion of Teaching and Educational Facilities for Children of Age Group 11-14			
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 (-)
800 Other Expenditure			
Non Plan			
001 Maintenance and Repairs of Non-Government Secondary Schools			
0	1,70.00	1,70.00	-1,70.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Establishment of State Council of Educational Research and Training, West Bengal			
0	1,30.00	1,30.00	-1,30.00
SP028 Expansion of Teaching and Educational Facilities for Children of Age Group 11-14 (i) Teaching and Non-Teaching Staff Cost			
0	2,68.00	2,68.00	-2,68.00
05 Language Development			
102 Promotion of Modern Indian Language and Literature			
Non Plan			
001 Nikhil Bharat Bangla Bhasa Prasar Samity			
0	5,00.00	5,00.00	-5,00.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June,2008).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
112 National Programme of Nutritional Support to Primary Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Cooking Cost of Mid-Day Meal Scheme			
O 2,40,00.00	3,02,96.65	2,04,92.61	-98,04.04
S 62,96.65			
CS002 Management, Monitoring and Evaluation (MME) Component under Mid-Day Meal Scheme			
O 3,00.00	8,06.62	6,72.11	-1,34.51
S 5,06.62			
02 Secondary Education			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Computer Literacy in Schools			
O 50.00	27,15.00	9,64.33	-17,50.67
S 26,65.00			
CS003 Integrated Education for Disabled Children			
O 8,66.77	11,40.00	6,06.47	-5,33.53
S 2,73.23			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for meeting state share of "Sarbo Siksha Abhiyan". Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
102 Assistance to Non-Government Primary Schools			
Non Plan			
001 Schools for Boys and Girls			
0 17,82,09.37	17,82,09.37	17,37,15.78	-44,93.59
109 Scholarships and Incentives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 School Dress for Girl Students in Primary School (PMGY)			
0 18,00.00	18,00.00	13,00.00	-5,00.00
112 National Programme of Nutritional Support to Primary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Mid-Day Meal for Children			
0 1,72,50.00	1,72,50.00	1,12,26.37	-60,23.63
789 Special Component Plan for SC			
Non Plan			
004 Free and Compulsory Primary Education (Universal)			
0 1,43.13	1,43.13	22.58	-1,20.55
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Mid-day Meal for children			
0 62,50.00	62,50.00	47,47.64	-15,02.36
796 Tribal Area Sub-Plan			
Non Plan			
001 Free and Compulsory Primary Education (Universal) Primary School Teaching and Non-Teaching Staff Cost			
0 1,10.00	1,10.00	3.04	-1,06.96
800 Other Expenditure			
Non Plan			
003 District Primary Schools Council/Board			
0 31,85.06	31,85.06	17,15.60	-14,69.46
009 State Board of Primary Education			
0 1,43.47	1,43.47	37.34	-1,06.13

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Secondary Education			
001 Direction and Administration			
Non Plan			
005 Payment of service charges to banks			
0	27,07.85	27,07.85	20,42.04
			-6,65.81
101 Inspection			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of Administrative and Supervisory Staff			
0	1,40.00	1,40.00	0.75
			-1,39.25
105 Teachers Training			
Non Plan			
003 Improvement of Teachers' Training Facilities			
0	4,12.86	4,12.86	3,05.94
			-1,06.92
109 Government Secondary Schools			
Non Plan			
006 Development of Government Secondary Schools as per Recommendation of the Twelfth Finance Commission			
0	10,53.00	10,53.00	4,76.96
			-5,76.04
110 Assistance to Non-Government Secondary Schools			
Non Plan			
004 Teaching and Educational Facilities for Children of Age Group 11-14			
0	1,02,54.57	1,02,54.57	20,04.97
			-82,49.60
006 Assistance to Non-Government Higher Secondary Institutions			
0	72,41.86	72,41.86	43,27.31
			-29,14.55
012 Development of Non-Government Schools as per Recommendation of the 12th Finance Commission			
0	67,20.00	67,20.00	30,31.48
			-36,88.52
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Development of West Bengal Council of Higher Secondary School			
0	1,13.00	1,13.00	20.00
			-93.00

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Implementation of e-Governance [ES]			
O	2,68.00	2,68.00	1,34.00
			-1,34.00

Reasons for saving in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
111 Sarva Shiksha Abhiyan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Provision for Sarva Shiksha Abhiyan (State Share)			
O	1,72,50.00	2,04,25.91	3,39,21.40
S	31,75.91			+1,34,95.49
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Non Plan			
001 Secondary Schools for Boys and Girls			
O	24,86,84.97	26,00,84.25	27,70,76.23
S	1,13,99.28			+1,69,91.98

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for meeting increased liability on state share of Sarbo Siksha Abhijan and for larger establishment charges. Reasons for excess have not been intimated (June, 2008).

2202 General Education			
01 Elementary Education			
104 Inspection			
Non Plan			
001 Primary Schools			
O	26,16.44	26,16.44	29,05.10
			+2,88.66
110 Examinations			
Non Plan			
001 Examination Expenses			
O	18.90	18.90	17,70.48
			+17,51.58

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
112 National Programme of Nutritional Support to Primary Education Non Plan			
001 Mid-Day Meal for Children			
0 1,03.13	1,03.13	28,36.00	+27,32.87
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Provision for Sarbasiksha Abhijan (State Share)			
0 62,50.00	62,50.00	1,17,07.13	+54,57.13
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Provision for Sarbasiksha Abhijan (State Share)			
0 15,00.00	15,00.00	28,76.78	+13,76.78
02 Secondary Education			
101 Inspection Non Plan			
001 Men's Branch			
0 20,10.74	20,10.74	21,24.66	+1,13.92
109 Government Secondary Schools Non Plan			
004 Government Secondary Schools			
0 31,74.84	31,74.84	32,71.33	+96.49
110 Assistance to Non-Government Secondary Schools Non Plan			
002 School for Boys and Girls (Anglo Indian)			
0 12,70.22	12,70.22	15,12.95	+2,42.73

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Strengthening of Science Laboratories in Secondary School			
0	1,34.00	1,34.00	3,83.50
			+2,49.50
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Provision for Computer Education in Non-Govt. Secondary Schools (ES)			
0	32.00	32.00	1,36.92
			+1,04.92
800 Other Expenditure			
Non Plan			
003 Selection for Central Scholarships in Residential Secondary Schools			
0	0.20	0.20	1,28.00
			+1,27.80
Reasons for excess in the above cases have not been intimated (June, 2008).			
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			
		..	2,39.49
			+2,39.49
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Improvement of Buildings of Existing Primary Schools (BMS)			
0	..	..	88.72
			+88.72
SP026 Mid-day Meals for Children under NCMP			
		..	4,13.00
			+4,13.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Mid day Meal for Children (ES)			
		..	1,26.78
			+1,26.78
Reasons for incurring expenditure without budget provision, resulting in final excess, have not been intimated (June, 2008).			

Grant No. 15 EDUCATION (SCHOOL)

Capital (Voted)

- (i) No portion of the huge saving of Rs.14,35.16 lakh in the grant, which was 71.76 % of the total budget provision, was surrendered by the department during the year. Similar saving, noticed during 2002-2003 (100% of budget provision), during 2003-2004 (97.21% of budget provision), during 2004-2005 (60% of budget provision), during 2005-2006 (50.09% of budget provision) and during 2006-2007 (68.45% budget provision), proves total lack of control on the part of the Controlling Authority.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure facilities for Elementary/Secondary Education Programme under RIDF			
0	13,40.00	13,40.00	2,37.82
			-11,02.18
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)			
0	5,00.00	5,00.00	1,03.42
			-3,96.58

Reasons for saving in both the above cases have not been intimated (June, 2008).

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	14,52,26		14,67,70	12,44,83	-2,22,87
Supplementary	15,44				
Amount surrendered during the year (31st March 2008).					Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.2,22.87 lakh in the grant, supplementary provision of Rs.15.44 lakh obtained in March, 2008 proved to be unjustified.
- (ii) No portion of the total saving of Rs.2,22.87 lakh (15.18% of total 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)			
3435 Ecology and Environment			
04 Prevention and Control of Pollution			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Waste Management Programme including Hazardous Chemicals, Wastes and Plastics			
0	30.00	30.00	-30.00

Reasons for non-utilisation of the entire fund have not been intimated (June,2008).

Grant No. 16 ENVIRONMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
02 Sewerage and Sanitation			
106 Prevention of Air and Water Pollution			
Non Plan			
003 Funds for Purchase of Equipments Necessary for Checking the Emission as well as Various Other Environment Improvement Measures [EN]			
0	1,56.69	1,56.69	70.45 -86.24
3435 Ecology and Environment			
03 Environmental Research and Ecological Regeneration			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Environmental Awareness including Exhibition Parks etc.			
0	40.00	40.00	2.78 -37.22
04 Prevention and Control of Pollution			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Provision for Govts. share to Hazardous Waste Management Units and Biomedical Waste Management Units built in P.P.P. mode			
0	3,00.00	3,00.00	2,16.00 -84.00

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 16 ENVIRONMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3435 Ecology and Environment			
03 Environmental Research and Ecological Regeneration			
101 Conservation Programmes			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Implementation of Action Plan for Conservation and Management of East Kolkata Wetland in West Bengal			
0	0.50	0.50	27.00
04 Prevention and Control of Pollution			
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Environmental Survey, Monitoring and Management for Land Pollution including Agricultural Pollution [EN]			
0	10.00	10.00	44.94

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No.17 EXCISE (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2039 State Excise			
2052 Secretariat-General Services			
Voted -			
Original	46,46,69	53,24,33	49,90,57
Supplementary	6,77,64		
Amount surrendered during the year (31st March 2008).			-3,33,76
			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of the overall saving of Rs.3,33.76 lakh in the grant, supplementary provision of Rs.6,77.64 lakh obtained in March, 2008 proved excessive.
- (ii) No portion of the saving of Rs.3,33.76 lakh (6.27% of budget estimate) 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			
002 District Charges			
O	19,37.66	33,46.35	23,96.86
S	3,84.59		
R	10,24.10		
			-9,49.49

Enhancement of fund through supplementary provision obtained in March,2008 was stated to be required for meeting additional establishment charges, whereas in case of re-appropriation no specific reason was stated. Reasons for eventual final saving have not been intimated (June,2008).

Grant No.17 EXCISE

(iv) Saving occurred in the above case was partly off-set by excess as under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2039 State Excise			
00			
001 Direction and Administration			
Non Plan			
001 Superintendence			
O 26,07.30	15,83.20	22,38.08	+6,54.88
R - 10,24.10			

No specific reason for reduction of fund as well as eventual excess have been intimated (June,2008).

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		
2235	Social Security and Welfare		
2250	Other Social Services		
3475	Other General Economic Services		
Voted -			
Original	40,84,97,44	43,30,69,57	43,68,32,15
Supplementary	2,45,72,13		
Amount surrendered during the year (31st March 2008).			1,25,50
Charged -			
Original	1,17,22,51,35	1,17,22,51,35	1,14,89,98,11
Supplementary	0		
Amount surrendered during the year (31st March 2008).			Nil

The expenditure under the appropriation does not include the amount of Rs. 2,26 thousand (Rs. 2,26,372) met out of an advance from the Contingency Fund, sanctioned in June, 2007 and July, 2007, but not recouped to the fund till the close of the year.

Grant No. 18 FINANCE

CAPITAL -		Total grant or appropriation	Actual expenditure	Excess + Saving -
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	10,20,00	40,00,00	31,73,98	-8,26,02
Supplementary	29,80,00			
Amount surrendered during the year (31st March 2008).				Nil
Charged -				
Original	54,22,60,22	54,64,63,98	1,73,41,69,95	+1,18,77,05,97
Supplementary	42,03,76			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by Rs. 37,62.58 lakh (Rs. 37,62,57,615); it requires regularisation.
- (ii) In view of overall excess of Rs. 37,62.58 lakh in the grant, supplementary provision of Rs. 2,45,72.13 lakh obtained in March, 2008 proved to be insufficient.
- (iii) Though there was an overall excess of Rs. 37,62.58 lakh in the grant, an amount of Rs. 1,25.50 lakh was surrendered by the department during the year revealing a lack of control over the budgetary system by the department.
- (iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2071 Pensions and Other Retirement benefits			
01 Civil			
109 Pensions to Employees of State aided Educational Institutions			
Non Plan			
001 Pension to Employees of Primary, Secondary School, Other Edu. Inst./Orga. Colleges - Pension, Comut. Value of Pen. to Empl. of State-Aided Edu. Inst., Ad-hoc Relief			
O	10,67,62.50	12,87,69.01	13,21,47.95
S	2,20,06.51		
			+33,78.94

Augmentation of fund through supplementary provision in March, 2008 was stated to be required for payment of pension. Reasons for excess expenditure have not been intimated (June, 2008).

Grant No. 18 FINANCE

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	1,88.20
			+98.40
02 Stamps-Non-Judicial			
102 Expenses on Sale of Stamps			
Non Plan			
002 Expenses on Sale of Stamps			
0	1.50	1.50	4,99.00
			+4,97.50

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2071 Pensions and Other Retirement benefits				
01 Civil				
102 Commuted value of Pensions				
Non Plan				
001 Fund required for payment of Commuted value of Pension				
0	2,67,51.62	2,67,51.62	2,74,47.05	+6,95.43
104 Gratuities				
Non Plan				
003 Retiring Gratuity				
0	2,95,91.55	2,95,91.55	3,46,59.25	+50,67.70
004 Death Gratuity				
0	38,20.66	38,20.66	74,66.44	+36,45.78
105 Family Pension				
Non Plan				
001 Requirement of Fund for Payment of Family Pension				
0	2,16,00.58	2,16,00.58	3,27,68.34	+1,11,67.76
110 Pensions of Employees of Local Bodies				
Non Plan				
002 Payment of Pension to the Employees of Panchayat Bodies				
0	54,74.92	54,74.92	67,62.60	+12,87.68
115 Leave Encashment Benefits				
Non Plan				
001 Fund Required for Payment on Leave Encashment Benefits [Fa]				
0	1,73,96.49	1,73,96.49	2,32,90.67	+58,94.18

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
200 Other Pensions			
Non Plan			
002 Pension to Special Assistants and Confidential Assistant to Ministers			
0	20.43	20.43	1,35.55
800 Other Expenditure			
Non Plan			
001 Fund Required for Meeting Other Expenditure			
0	4,10.54	4,10.54	14,88.18
002 Re-imbursment of Medical Expenses to Pensioners			
0	1.75	1.75	1,73.48

Reasons for excess expenditure in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2040 Sales Tax			
00			
101 Collection Charges			
Non Plan			
001 General Establishment			
O	74,38.76	76,96.73	73,50.75
S	2,57.97		

Enhancement of fund through supplementary provision was stated to be required for meeting larger establishment charges. Reasons for saving have not been intimated (June, 2008).

Grant No.18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2071 Pensions and Other Retirement benefits				
01 Civil				
101 Superannuation and Retirement allowances				
Non Plan				
005 Other Pensions				
0	15,52,74.28	15,52,74.28	13,15,14.51	-2,37,59.77
110 Pensions of Employees of Local Bodies				
Non Plan				
001 Provision for Payment of Pension to Employees of Local Bodies				
0	22,67.35	22,67.35	12,32.18	-10,35.17
2075 Miscellaneous General Services				
00				
103 State Lotteries				
Non Plan				
001 State Lotteries				
0	26,59.25	26,59.25	24,79.44	-1,79.81

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
034 Payment of Monthly Allowances to Political Sufferers for Post-Independence Democratic Movement			
0	6,60.00	6,60.00	4,77.76 -1,82.24
045 Payment of Monthly Allowance to the Recipients (Freedom Fighters) of Swatantrata Sainik Samman Pension			
0	28,50.00	28,50.00	25,72.20 -2,77.80
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants towards Marketing Facilities Marketing Promotion			
0	30,00.00	30,00.00	17,91.00 -12,09.00

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No.18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2054 Treasury and Accounts Administration			
00			
097 Treasury Establishment			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerization of Treasuries			
O	83.00	5,74.69	5,73.76
S	6,09.00		
R	-1,17.31		
			-0.93

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for Computerisation of Treasuries. Reasons for anticipated as well as final saving have not been intimated (June, 2008).

2030 Stamps and Registration			
03 Registration			
001 Direction and Administration			
Non Plan			
002 District Charges			

O	35,20.25	36,91.41	35,78.84
S	1,71.16		
			-1,12.57

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required to meet larger establishment charges. Reasons for saving have not been intimated (June, 2008).

Grant No. 18 FINANCE

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2054	Treasury and Accounts Administration			
-00				
097	Treasury Establishment			
Non Plan				
001	Other Treasuries			
	O	44,47.85	46,23.93	45,29.99
	S	1,76.08			-93.94
502	Expenditure awaiting Transfer			
Non Plan				
001	Banking Cash Transaction Tax			
	O	1,15.65	2,24.44	63.35
	S	1,08.79			-1,61.09
<p>Enhancement of fund through supplementary provision in March, 2008 was stated to be required for meeting larger establishment charges. Reasons for saving in the above cases have not been intimated (June, 2008).</p>				
2250	Other Social Services			
00				
789	Special component plan for SC/ST			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002	Grants towards Marketing Facilities / Marketing Promotion [FT]			
	O	6,00.00	7,00.00	..
	S	1,00.00			-7,00.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2030 Stamps and Registration			
03 Registration			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerisation of the Process of Registration			
0	3,50.00	3,50.00	1,39.12 -2,10.88
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	4,05.00	4,05.00	2,11.53 -1,93.47

Reasons for saving in the above cases have not been intimated (June, 2008).

Revenue (Charged)

- (i) No portion of the saving of Rs. 2,32,53.24 lakh in the appropriation was surrendered by the department during the year.
- (ii) Overall saving disclosed in the appropriation is less than 5% (i.e. 1.99%) of the total budget provision. However, substantial saving/excess was noticed in the following cases.

Grant No. 18 FINANCE

(iii) Saving occurred mainly under.

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2048 Appropriation for Reduction or Avoidance of Debt			
00			
101 Sinking Funds			
Non Plan			
001 Consolidated Sinking Funds			
0	3,60,00.00	3,60,00.00	2,10,00.00
			-1,50,00.00
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
004 12.00 per cent West Bengal Loan, 2011			
0	21,25.00	21,25.00	11,02.60
			-10,22.40
049 7.35 per cent West Bengal Loan, 2012			
0	11,24.20	11,24.20	5,61.04
			-5,63.16
067 5.90 per cent West Bengal Loan, 2017			
0	53,04.10	53,04.10	26,51.95
			-26,52.15

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
123 Interest on Special Securities issued to NSSF of the Central Govt by the State Govt.			
Non Plan			
002 12.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2000 (FA)			
0	4,93,70.00	4,93,70.00	34,05.20 -4,59,64.80
005 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2003			
0	8,45,80.60	8,45,80.60	6,21,19.27 -2,24,61.33
006 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2004			
0	9,91,39.30	9,91,39.30	9,75,97.87 -15,41.43
008 9.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2006			
0	8,74,00.00	8,74,00.00	5,06,01.66 -3,67,98.34
200 Interest on Other Internal Debts (Charged)			
Non Plan			
020 Interest on Loans from Rural Infrastructure Development Fund (NABARD)			
0	96,00.00	96,00.00	71,11.04 -24,88.96
021 Interest on Loans from HUDCO			
0	25,00.00	25,00.00	19,40.89 -5,59.11
022 Interest on Loans from W.B.I.D.F.C.			
0	5,85,00.00	5,85,00.00	5,65,54.60 -19,45.40

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds (Charged)			
Non Plan			
001 Interest on General Provident Fund			
0	4,14,00.00	4,14,00.00	3,53,19.13 -60,80.87
004 Interest on All India Service Provident Fund			
0	3,50.00	3,50.00	2,26.69 -1,23.31
005 Interest on Contributory Provident Fund			
0	2,50.00	2,50.00	3.30 -2,46.70
108 Interest on Insurance and Pension Fund (Charged)			
Non Plan			
002 West Bengal State Government Employees Group Insurance Scheme of 1987 : Interest on Savings Fund			
0	10,80.00	10,80.00	4,27.43 -6,52.57
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State/Union Territory Plan Schemes (Charged)			
Non Plan			
001 Block Loans - Int.on (1) Loan SP Sch.(C) (2)Addl. Central Asst.IDA/IBRD Asstd. Sch. SP(C) (3)Spl.adv.assit.Irr.Prj.(C), (4)Loan accl.Dev.H.Areas(C). (5)Adv.Pl. asst Flood Relief			
0	13,30,36.86	13,30,36.86	10,56,93.16 -2,73,43.70

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 (PROFLAL)			
0	6,00.00	2,98.39	-3,01.61
Reasons for saving in the above cases have not been intimated (June, 2008).			
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	2,27,55.05	..	-2,27,55.05
123 Interest on Special Securities issued to NSSF of the Central Govt by the State Govt.			
Non Plan			
001 13.50% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 1999 (FA)			
0	3,93,15.80	..	-3,93,15.80
003 11.00% Government of West Bengal (NSSF) (Non- transferable) Special Securities, 2001			
0	6,02,24.00	..	-6,02,24.00

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
004 Interest on Deposits of Co-operatives			
0	20.00	20.00	-20.00
005 Interest on Deposits of WBIDFC			
0	60,00.00	60,00.00	-60,00.00
007 Interest on Deposits of West Bengal State Cooperative Bank			
0	4,00.00	4,00.00	-4,00.00
Reasons for non-utilisation of the entire fund in the above cases have not been intimated (June, 2008).			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
019 11.50 per cent W.B. Loan, 2011			
0	10,82.00	10,82.00	-11.38
03 Interest on Small Savings, Provident Funds etc.			
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	1,00.00	1,00.00	-73.57
003 West Bengal State Govt. Employees Group Insurance Scheme, 1983- Interest on Insurance Fund			
0	80.00	80.00	-63.83

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
006 Interest on Deposits of HIDCO			
0	20.00	20.00	0.15
			-19.85
701 Miscellaneous			
Non Plan			
003 Interest on 5% Urban Land Ceiling (West Bengal) Bond [FA]			
0	20.00	20.00	0.08
			-19.92
006 West Bengal Estate Acquisition Compensation Bond [FA]			
0	80.00	80.00	0.32
			-79.68

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 18 FINANCE

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
053 7.00 per cent Loan, 1993 W.B.		26,51.90	+26,51.90
081 8.48 % West Bengal Government Stock, 2017		40,89.85	+40,89.85
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2008).			
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
021 13.00 per cent W.B. Loan, 2007			
0	19,22.00	19,22.00	61,21.85
026 13.05 per cent W.B. Loan, 2007			+41,99.85
0	37,25.00	37,25.00	42,89.68
034 12.00 per cent WB Loan, 2010			+5,64.68
0	12,58.00	12,58.00	22,85.28
077 7.39% West Bengal Government Stock, 2015			+10,27.28
0	33,22.00	33,22.00	79,27.81
			+46,05.81

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
115 Interest on Ways and Means Advance from R.B.I.				
Non Plan				
002 Cash Credit and Ways and Means Advance - Interest on Ways and Means Advance from R.B.I.				
0	80.00	80.00	23,73.13	+22,93.13
003 Cash Credit and Ways and Means Advance - Interest on Short Fall and Overdraft				
0	20.00	20.00	9,27.29	+9,07.29
123 Interest on Special Securities issued to NSSF of the Central Govt by the State Govt.				
Non Plan				
004 10.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2002				
0	8,22,38.10	8,22,38.10	24,05,04.63	+15,82,66.53
007 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2005				
0	10,38,68.50	10,38,68.50	15,99,09.42	+5,60,40.92
305 Management of Debt (Charged)				
Non Plan				
002 Management of Debt				
0	7,50.00	7,50.00	35,62.55	+28,12.55
04 Interest on Loans and Advances from Central Government				
104 Interest on Loans for Non-Plan Schemes (Charged)				
Non Plan				
001 Interest on Special Medium Term Non-Plan Loan				
0	16,79.00	16,79.00	2,81,12.73	+2,64,33.73

Grant No.18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
002 Int. on Provident Fund Deposit of Emplys. of 1.Universities,2.non-govt.Arts,Sc,Com.Teachers trg.colle.,3.non-govt.g-i-a/sp Sec.Sch.,4.Pry.Sch.,5.Munc.cor pn.,6.Munc,6.Panch.Bod			
O	3,20,00.00	3,20,00.00	3,74,02.60 +54,02.60
701 Miscellaneous			
Non Plan			
007 8.5 per cent Tax Free Special Bonds (Power Bonds)			
O	1,41,88.50	1,41,88.50	1,54,40.19 +12,51.69
008 Compensation Money Payable to Claimants on Various Grounds [FA]			
O	4,20.00	4,20.00	12,17.54 +7,97.54
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
047 8.00 per cent West Bengal Loan, 2012			
O	12,87.00	12,87.00	13,34.63 +47.63
062 6.20 per cent West Bengal Loan, 2013			
O	72,57.60	72,57.60	73,13.28 +55.68

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
200 Interest on Other Internal Debts (Charged)			
Non Plan			
019 Interest on Loans from W.B.I.D.F.C. (H.U.D.C.O.)			
0	1,03,00.00	1,03,00.00	1,03,17.41 +17.41

2051 Public Service Commission

00

102 State Public Service Commission

Non Plan

001 Establishment of State Public Service Commission

0 8,33.18 8,33.18 8,44.44 +11.26

Reasons for excess expenditure in the above cases have not been intimated (June,2008).

Capital(Voted)

- (i) No portion of the overall saving of Rs.8,26.02 lakh (20.65% of the total budget provision) in the grant was surrendered by the department during the year.

Grant No. 18 FINANCE

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
5465 Investments in General Financial and Trading Institutions				
01 Investments in General Financial Institutions				
190 Investments in Public Sector and Other Undertakings, Banks etc.				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001Rural Banks in West Bengal				
O	1,50.00 }	21,50.00	19,93.18	-1,56.82
S	20,00.00 }			

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for investment in Public Sector and other Undertakings, Banks etc. Reasons for savings have not been intimated (June, 2008).

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]

O	2,50.00	2,50.00	1,16.42	-1,33.58
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Reasons for saving have not been intimated (June, 2008).

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4885 Capital Outlay on Industries and Minerals			
01 Investments in Industrial Financial Institutions			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Financial Corporation Ltd			
O	2,50.00	12,30.00	10,00.25
S	9,80.00		-2,29.75

Enhancement of fund by supplementary provision in March, 2008 was stated to be required for meeting further investment under West Bengal Infrastructure Development Finance Corporation Ltd. for participation of State Government in Equity Share of the Company. Reasons for saving have not been intimated (June, 2008).

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.			
O	1,20.00	1,20.00	..
			-1,20.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

Capital (Charged)

- (i) Expenditure exceeded the appropriation by Rs. 1,18,77,05.97 lakh (Rs. 1,18,77,05,97,323); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 1,18,77,05.97 lakh in the appropriation, supplementary provision of Rs. 42,03.76 lakh obtained in March, 2008 proved to be very insufficient.
- (iii) Out of huge excess of Rs. 1,18,77,05.97 lakh in the appropriation, Rs. 1,18,63,80.17 lakh was incurred due to larger drawal of "Ways and Means Advances form R.B.I." under different schemes below the classification tier "6003 - Internal Debt of the State Government - 00 - 110 - Ways and Means Advances" from the Reserve Bank of India.

Grant No. 18 FINANCE

(iv) Excess 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			
M002 13.75 % West Bengal Loan, 2007 [FA]	..	44,75.07	+44,75.07
M003 13.05 % West Bengal Loan, 2007	..	5,70,81.00	+5,70,81.00
Non Plan NOT-BEARING INTEREST			
N028 13.85% West Bengal Loan, 2006	..	33.10	+33.10
N031 13% West Bengal Loan, 2007	..	2,95,44.18	+2,95,44.18
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	..	2,57.97	+2,57.97

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			
	..	24,52,85.00	+24,52,85.00
003 Ways Means Advances from the Reserve Bank of India - Short fall			
	..	14,88.00	+14,88.00
004 Ways Means Advances from the Reserve Bank of India - Overdraft			
	..	60,58,40.17	+60,58,40.17

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2008).

6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions Non Plan			
014 Loans from W.B. Infrastructure Development Finance Corporation [FA]			
O 10,82,50.00	} 11,24,53.76	14,07,13.45	+2,82,59.69
S 42,03.76			

Enhancement of fund by supplementary provision was stated to be required for repayment of loans taken from WBIDFC. Reasons for excess have not been intimated (June, 2008).

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions Non Plan			
003 Loans from the Housing and Urban Development Corporation			
0	43,50.00	43,50.00	53,49.40
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	43,37,67.00
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
102 Share of Small Savings Collections			
Non Plan			
001 Share of Small Savings Collections			
0	3,46,64.30	3,46,64.30	3,86,22.52
07 Pre-1984-85 Loans			
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	26,63.40

Reasons for excess expenditure in the above cases have not been intimated (June, 2008).

Grant No. 18 FINANCE

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
190 Loans from other Institutions			
Non Plan			
024 Repayment of Guaranteed Loans given by WBIDFC			
		-2,75,74.62	-2,75,74.62

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

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			
013 Loans from the Rural Infrastructure Development Fund			
0	1,80,00.00	1,80,00.00	1,75,85.67
			-4,14.33
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	7,02,43.32	7,02,43.32	6,97,42.08
			-5,01.24

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
6003 Internal Debt of the State Government			
00			
111 Special Securities issued to National Small Savings Funds of the Central Govt.			
Non Plan			
001 13.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 1999 [FA]	0 2,08,02.00	2,08,02.00	.. -2,08,02.00
003 11.00 per cent Government of West Bengal (NSSF) (Non-transferrable) Special Securities, 2001 [FA]	0 2,86,77.90	2,86,77.90	** -2,86,77.90
Reasons for non-utilisation of the entire fund in the above cases have not been intimated (June, 2008).			
6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan NOT-BEARING INTEREST			
N030 13.05% West Bengal Loan, 2007 [FA]	0 5,70,81.00	5,70,81.00	5,70,68.50 -12.50
106 Compensation and other Bonds			
Non Plan			
001 West Bengal Estate Acquisition Compensation Bonds (Charged)	0 30.00	30.00	1.51 -28.49
109 Loans from other Institutions			
Non Plan			
020 Loans from WBIDFC (HUDCO) [FA]	0 52,50.00	52,50.00	52,36.39 -13.61

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
111 Special Securities issued to National Small Savings Funds of the Central Govt.			
Non Plan			
002 12.50 per cent Government of West Bengal (NSSF) (Non-transferrable) Special Securities, 2000 [FA]			
0	2,47,46.40	2,47,46.40	-2,08,02.00 -4,55,48.40

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

Grant No. 19 FIRE SERVICES

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

REVENUE -

Major Head

2049	Interest Payments
2052	Secretariat-General Services
2070	Other Administrative Services

Voted -

Original	88,64,57	}	88,64,57	83,53,23	-5,11,34
Supplementary	..				
Amount surrendered during the year (31st March 2008).					Nil

Charged -

Original	1,00,00	}	1,00,00	43,60	-56,40
Supplementary	..				
Amount surrendered during the year (31st March 2008).					Nil

CAPITAL -

Major Head

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

Voted -

Original	14,00,00	}	15,00,00	9,32,36	-5,67,64
Supplementary	1,00,00				
Amount surrendered during the year (31st March 2008).					Nil

Charged -

Original	80,00	}	80,00	80,00	..
Supplementary	..				
Amount surrendered during the year (31st March 2008).					Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the substantial saving of Rs.5,11.34 lakh (5.77% of the total grant) was surrendered by the department during the year.

Grant No. 19 FIRE SERVICES

(ii) 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 [FE]			
0	33,67.00	33,67.00	30,99.01 -2,67.99

Reasons for saving in the above case have not been intimated (June, 2008).

2070 Other Administrative Services			
00			
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			
0	2,00.00	2,00.00	54.33 -1,45.67

Reasons for saving in the above case have not been intimated (June, 2008).

Revenue(Charged)

- (i) No portion of the huge saving of Rs 56.40 lakh (consisting 56.4 % of the budget provision) in the appropriation was surrendered by the department during the year.

Grant No. 19 FIRE SERVICES

(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			
032 Loans from General Insurance Corporation of India (FE)			
	0	1,00.00	1,00.00
		43.60	-56.40

Reasons for saving have not been intimated (June, 2008).

Capital(Voted)

- (i) In view of overall saving of Rs.5,67.64 lakh in the grant, supplementary provision of Rs.1,00.00 lakh obtained in March, 2008 proved to be fully unnecessary.
- (ii) No portion of the substantial saving of Rs.5,67.64 lakh (37.84% of total budget provision) in the grant, was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Construction and Upgradation of Fire Stations (FE) [FE]			
O	9,00.00	10,00.00	6,35.18
S	1,00.00		
			-3,64.82

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for upgradation of Fire Station. Reasons for final saving have not been intimated (June, 2008).

Grant No. 19 FIRE SERVICES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Upgradation of Standard/Modernisation of Fire Services(One time ACA) [FE]			
0	5,00.00	5,00.00	2,92.52 -2,07.48

Reasons for saving have not been intimated (June, 2008).

Grant No. 20 FISHERIES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -	
	(In thousands of rupees)			
REVENUE -				
Major Head				
2049 Interest Payments				
2235 Social Security and Welfare				
2405 Fisheries				
2415 Agricultural Research and Education				
2515 Other Rural Development Programmes				
2551 Hill Areas				
3451 Secretariat-Economic Services				
Voted -				
Original	48,43,64	69,88,50	72,20,55	+2,32,05
Supplementary	21,44,86			
Amount surrendered during the year (31st March 2008).				Nil
Charged -				
Original	11,00,00	11,00,00	8,64,39	-2,35,61
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil
CAPITAL -				
Major Head				
4405 Capital Outlay on Fisheries				
6003 Internal Debt of the State Government				
6405 Loans for Fisheries				
Voted -				
Original	54,15,00	54,15,00	19,08,82	-35,06,18
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil
Charged -				
Original	22,00,00	22,00,00	..	-22,00,00
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs.2,32.05 lakh (Rs. 2,32,05,328); it requires regularisation.

Grant No. 20 FISHERIES

(ii) Excess occurred mainly under :

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 Villages			
O	1,25.00	4,45.00	6,22.34
S	3,20.00		
			+1,77.34

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for development of Inland Fishing Villages. Reasons for final excess have not been intimated (June, 2008):

2405 Fisheries			
00			
101 Inland Fisheries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP038 Development of Coastal Fishing with Mechanised Boats through NCDC Assistance			
O	4.35	4.35	1,04.34
			+99.99
103 Marine Fisheries			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Development of Marine Fisheries Infrastructure and Post Harvest [FI]			
O	1.00	1.00	1,00.00
			+99.00

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Non Plan			
012 Development of Tank Fisheries in the Selected C.D. Blocks in State [FI]			
O	2,18.00	2,37.95	4,42.93
S	19.95			+2,04.98

Reasons for final excess in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries			
00			
101 Inland Fisheries			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Scheme for Development of Acquaculture Under F.F.D.A. Programmes			
O	3,80.00	3,80.00	1,96.00
			-1,84.00

Reasons for saving in the above case have not been intimated (June, 2008).

Grant No. 20 FISHERIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2405 Fisheries			
00			
101 Inland Fisheries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP041 Development of coastal fishing with Mechanised Boats through NCDC assistance (NCDC)			
O 1,00.00	5,44.00	4,46.04	-97.96
S 4,44.00			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for payment of subsidy to the N.C.D.C assisted projects. Reasons for final saving have not been intimated (June, 2008).

Revenue (Charged)

- (i) No portion of overall saving of Rs.2,35.61 lakh i.e. 21.42% 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			
009 Interest on Loans from National Co-operative Development Corporation [FI]			
O 11,00.00	11,00.00	8,64.39	-2,35.61

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 20 FISHERIES

Capital(Voted)

- (i) No portion of huge saving of Rs. 35,06.18 lakh (64.75 % of budget provision) in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4405 Capital Outlay on Fisheries			
00			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Infrastructure Facilities for Fisheries Programme under RIDF (RIDF)			
0	37,00.00	37,00.00	4,61.27 -32,38.73

4405 Capital Outlay on Fisheries			
00			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Infrastructural facilities (including housing) and excavation of beel fisheries			
0	3,00.00	3,00.00	32.55 -2,67.45

Reasons for saving in the above cases have not been intimated (June, 2008).

Capital(Charged)

- (i) The entire fund of Rs.22,00.00 lakh in the appropriation remained un-utilised and un-surrendered by the department during the year.
- (ii) The entire fund remained unutilized and unsurrendered by the department during the preceding three years also as under :

<u>Year</u>	<u>Saving Amount</u> (in lakh of rupees)
2006-07	19,02.00
2005-06	18,30.00
2004-05	16,18.20

The non-requirement of any portion of huge fund during the last three years and for this year also disclose utter deficiency in adopting realistic views in budget estimate by financial executives.

Grant No. 20 FISHERIES

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6003 Internal Debt of the State Government			
00			
108 Loans from National Co-operative Development Corporation			
Non Plan			
004 Loans from National Co-operative Development Corporation [FI]			
0	22,00.00	22,00.00	-22,00.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No. 21 FOOD AND SUPPLIES

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

REVENUE -

Major Head

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

Voted -

Original	3,45,23,15	3,54,33,45	4,57,09,16	+1,02,75,71
Supplementary	9,10,30			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	..	1,84	1,27	-57
Supplementary	1,84			
Amount surrendered during the year (31st March 2008).				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 2008).				Nil

Charged -

Original	..	3,32	3,31	-1
Supplementary	3,32			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue (Voted)

- (i) The expenditure exceeded the grant by Rs.1,02,75.71 lakh (Rs 1,02,75,71,005). The excess requires regularisation.

Grant No. 21 FOOD AND SUPPLIES

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2235 Social Security and Welfare				
60 Other Social Security and Welfare Programmes				
200 Other Programmes				
Non Plan				
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	2,11,56.30	2,77,73.00	+66,16.70
S	9,10.30			

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required towards payment of subsidy for supply of rice to the APL/BPL families in the T.P.D.S as increased Central assistance was received. Reasons for eventual excess have not been intimated (June, 2008).

2235 Social Security and Welfare				
60 Other Social Security and Welfare Programmes				
200 Other Programmes				
Non Plan				
041 Antyodaya Anna Yojana - Cost towards - a) Initial Food grain Procurement b) Transport Subsidy including Margin for Whole sellers and Retailers c) Printing of Antyodaya Ration Cards				
O	34,00.00	34,00.00	65,70.00	+31,70.00

Reasons for excess have not been intimated (June, 2008).

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Transport Cost Subsidy for carrying foodgrains throughout the State for smooth functioning of PDS			
0		19,60.00	+19,60.00

Reasons for incurring expenditure without budget provision resulting in final excess have not been intimated (June, 2008).

(iii) Excess mentioned above was partly counter-balanced by saving 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)			
SP034 Implementation of Annapurna Scheme (NSAP) [FS]			
0	3,00.00	3,00.00	-3,00.00
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

Reasons for non-utilisation of the entire fund have not been intimated by the department (June, 2008).

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
015 Department of Food & Supplies			
0	6,18.45	6,18.45	5,35.71 -82.74
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	6,00.00	6,00.00	5,00.00 -1,00.00
2408 Food Storage and Warehousing			
01 Food			
001 Direction and Administration			
Non Plan			
001 Directorate of District Distribution, Procurement and Supply			
0	6,70.67	6,70.67	4,02.88 -2,67.79
003 Kolkata (including Industrial Area) Rationing			
0	23,20.35	23,20.35	21,63.41 -1,56.94

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
004 District Distribution				
0	42,54.21	42,54.21	41,18.29	-1,35.92
005 Directorate of Transportation				
0	5,52.44	5,52.44	4,02.11	-1,50.33

Reasons for saving in the above cases have not been intimated (June, 2008).

Revenue (Charged)

- (i) In view of overall saving of Rs. 0.57 lakh in the appropriation, supplementary provision of Rs. 1.84 lakh obtained in March, 2008 proved to be excessive.

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

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

REVENUE -

Major Head

2401	Crop Husbandry			
2551	Hill Areas			
2852	Industries			
3451	Secretariat-Economic Services			
Voted -				
Original	18,15,19	38,17,43	25,60,96	-12,56,47
Supplementary	20,02,24			
Amount surrendered during the year (31st March 2008).				
				Nil

CAPITAL -

Major Head

4860	Capital Outlay on Consumer Industries			
6401	Loans for Crop Husbandry			
6860	Loans for Consumer Industries			
Voted -				
Original	20,25,00	20,25,00	3,05,18	-17,19,82
Supplementary	..			
Amount surrendered during the year (31st March 2008).				
				Nil

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Notes and Comments -

Revenue (Voted)

- (i) In view of the final saving of Rs. 12,56.47 lakh in the grant, supplementary provision of Rs. 20,02.24 lakh obtained in March, 2008 could have been limited to the amount whatever necessary.
- (ii) No portion of the substantial saving of Rs. 12,56.47 lakh, constituting 32.91% of total budget provision, in the grant was surrendered by the department during the year. The grant disclosed saving of such substantial nature for last two years also (39.83% in 2005- 2006 and 48.39% in 2006-2007). This points to requirement of budget framing on a more realistic basis.
- (iii) In the case of sub-heads marked (*) in the grant, substantial saving/excess occurred during the last four years also. Such type of abnormal variation between budget provision and actual expenditure disclose lack of control over financial management on the part of the controlling officer.
- (iv) Saving occurred mainly under .

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2401 Crop Husbandry			
00			
119 Horticulture and Vegetable Crops			
Plan 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
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 fund have not been intimated (June, 2008).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
101 Development of Hill Areas Non Plan			
030 Chinchona Plantation			
S	5,20.07	5,20.07	2,35.43
			-2,84.64
031 Chinchona Plantation-Operation and Maintenance			
S	11,62.89	11,62.89	5,73.20
			-5,89.69

Creation of fund by supplementary provision in March, 2008 in the above cases was stated to be required for meeting increased liabilities on transfer of administrative control of the Major Head '2551-Hill Areas' from C&I Department under Demand No. 9 to FPI&H Department under Demand No. 22. Reasons for final saving have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2551 Hill Areas			
60 Other Hill Areas			
101 Development of Hill Areas Non Plan			
024 Directorate of Cinchona and other Medicinal Plants		1,00.58	+1,00.58
033 Chinchona Plantation-Other Expenditure		1,21.73	+1,21.73

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2008).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Capital(Voted)

- (i) No portion of the significant saving of Rs. 17,19.82 lakh (84.93% of the budget provision) was surrendered by the department during the year. This is the fourth year in succession when huge savings of such nature occurred.

Year	Saving	
	Amount (In lakh of rupees)	Percentage
2006-2007	4,50.95	54.56
2005-2006	2,66.54	50.77
2004-2005	3,14.67	96.59

These point to total lack of control on the part of the controlling authority.

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

Head	Total grant	Saving	
		Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4860 Capital Outlay on Consumer Industries			
60 Others			
102 Foods and Beverages			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Food Processing Industries Development Programme under * RIDF (RIDF) [FP]			
0	20,00.00	20,00.00	1,50.18
			-18,49.82

Reasons for saving have not been intimated (June, 2008).

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

Head	Total grant	Excess	
		Actual expenditure	(+) Saving (-)
(In lakhs of rupees)			
6401 Loans for Crop Husbandry			
00			
119 Horticulture and Vegetable Crops			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Establishment of 6000 ton Multipurpose Cold Storage by Manbhūm Large Sized Multipurpose Co-operative Cold Storage Society Ltd. Purulia			
		1,55.00	+1,55.00

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

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	1,84,74,46	1,87,66,84	1,70,57,25	-17,09,59
Supplementary	2,92,38			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	24,93	24,93	24,93	..
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head

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

Voted -

Original	25,00,00	25,00,00	12,62,73	-12,37,27
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	26,07	26,07	26,07	..
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.17,09.59 lakh (9.11 % of budget provision), supplementary provision of Rs.2,92.38 lakh obtained in March, 2008 proved to be unnecessary.

Grant No. 23 FOREST

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration Non Plan			
003 Central Circle			
O 12,00.34	} 12,51.45	11,52.84	-98.61
S 51.11			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for meeting larger establishment charges. Reasons for eventual saving have not been intimated (June, 2008).

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	1,00.00	..	-1,00.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No. 23 FOREST

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Integrated Forest Protection Scheme			
O	2,20.00	2,20.00	0.89
			-2,19.11
CN003 Conservation and Development of Wetlands in West Bengal			
O	2,50.00	2,50.00	75.07
			-1,74.93
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Tiger Reserve in Sundarban			
O	2,70.00	2,70.00	1,67.27
			-1,02.73
CS002 Tiger Reserve in Buxa			
O	2,70.00	2,70.00	83.76
			-1,86.24

Reasons for saving in the above cases have not been intimated (June, 2008).

Capital(Voted)

- (i) A huge amount of Rs.12,37.27 lakh (49.49% of budget provision) remained unutilised by the department during the year. Such persistent remarkable saving in the voted grant, noticed during the last three consecutive years (85% in 2006-07, 58.97% in 2005-06, 84.13% in 2004-05), prove deficiency in taking control over the budgetary system on the part of the financial executives.

Grant No. 23 FOREST

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural Facilities for Forestry Programmes under RIDF (RIDF) (FR)			
O	11,10.00	11,10.00	3,90.98
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural Facilities for Forestry Programmes under RIDF (RIDF) (FR)			
O	3,00.00	3,00.00	1,38.87
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural Facilities for Forestry Programmes under RIDF (RIDF) (FR)			
O	10,90.00	10,90.00	7,32.87

Reasons for saving in the above cases have not been intimated (June, 2008).

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	17,71,66,22	18,50,98,97	16,89,56,80
Supplementary	79,32,75		
Amount surrendered during the year (31st March 2008).			Nil
Charged -			
Original	..	7,72	7,72
Supplementary	7,72		
Amount surrendered during the year (31st March 2008).			Nil
CAPITAL -			
Major Head			
4210	Capital Outlay on Medical and Public Health		
Voted -			
Original	1,30,00,44	1,30,00,44	62,17,45
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil
Charged -			
Original	..	10,08	10,07
Supplementary	10,08		
Amount surrendered during the year (31st March 2008).			Nil

Grant No. 24 HEALTH AND FAMILY WELFARE

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.1,61,42.17 lakh in the grant, supplementary provision of Rs.79,32.75 lakh proved to be injudicious.
- (ii) No portion of the substantial saving of Rs.1,61,42.17 lakh was surrendered by the department during the year.
- (iii) The sub-heads marked (*) in the grant showed abnormal saving/excess consistently for the last four years. Such type of persistent abnormal deviation of expenditure from budget provision discloses lack of control over financial management and also points to the necessity of adopting extra care during budget preparation.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration			
Non Plan			
001 District Medical Establishment *			
O	16,96.52	17,13.54	15,82.04
S	17.02		
003 Organisation for maintenance, replacement and repair of Vehicles and Ambulances			
O	4,88.95	5,83.10	4,73.73
S	94.15		
104 Medical Stores Depots *			
Non Plan			
001 Medical Stores Depots			
O	46,10.10	47,22.94	44,15.00
S	1,12.84		
03 Rural Health Services-Allopathy			
103 Primary Health Centres			
Non Plan			
001 Health Units			
O	2,20,24.07	2,22,08.51	2,19,65.71
S	1,84.44		

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
05 Medical Education, Training and Research			
105 Allopathy			
Non Plan			
001 Medical College, Kolkata			
O 14,29.64	18,77.71	15,16.91	-3,60.80
S 4,48.07			
008 National Medical College			
O 12,57.23	14,34.84	12,32.97	-2,01.87
S 1,77.61			
010 Burdwan Medical College			
O 10,13.67	10,87.37	7,39.12	-3,48.25
S 73.70			

Augmentation of fund by obtaining supplementary provision in March, 2008 in the above cases was stated to be required for meeting additional establishment charges. Reasons for final saving have not been intimated (June, 2008).

2211 Family Welfare			
00			
102 Urban Family Welfare Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Establishment and Maintenance of Urban Family Welfare Planning Centres			
O 9,37.27	9,14.63	4,13.95	-5,00.68
R -22.64			

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2211 Family Welfare			
00			
200 Other Services and Supplies			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS008 Free Supply of F. P. Material [HF]			
0	1,00.00	1,00.00	-1,00.00
Reasons for non-utilisation of entire fund have not been intimated (June, 2008).			
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
003 N.R.S. Medical Collage and Hospital, Kolkata [HF]			
0	39,68.31	39,68.31	-2,16.86
004 S.S.K.M. Hospital, Kolkata [HF]			
0	35,75.64	35,75.64	-15,33.29
009 T.B.Hospitals *			
0	25,66.94	25,66.94	-6,05.56
011 Other General Hospitals *			
0	77,26.32	77,26.32	-6,30.94
025 Liability of completed S.H.S.D.P-II Project			
0	76,90.00	76,90.00	-37,40.26

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
02 Urban Health Services-Other Systems of Medicine			
101 Ayurveda Non Plan			
001 Ayurvedic Medicine in Urban Areas			
0	8,13.73	8,13.73	6,72.96
03 Rural Health Services-Allopathy			
103 Primary Health Centres			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 DFID Assisted Programme for Health System Development Initiative.			
0	71,70.00	71,70.00	44,70.07
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 DFID Assisted Programme for Health System Development Initiative.			
0	38,98.00	38,98.00	34,59.73
SP008 Basic Health Project for Upgradation of Primary Health Care Services			
0	10,00.00	10,00.00	1,36.88
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0	4,00.00	4,00.00	68.79

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)			
SP010 Basic Health Project for upgradation of Primary Health Care Services *			
0	26,50.00	26,50.00	7,91.00 -18,59.00
SP012 DFID Assisted Programme for Health System Development Initiative.			
0	5,92.00	5,92.00	4,63.24 -1,28.76
04 Rural Health Services-Other Systems of Medicine			
102 Homeopathy			
Non Plan			
001 Homoeopathic Institution in Rural Areas			
0	16,21.58	16,21.58	15,27.61 -93.97
05 Medical Education, Training and Research			
102 Homeopathy			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Development of under graduate College of Indian System of Medicines and Homoeopathy			
0	5,00.00	5,00.00	1,35.50 -3,64.50
105 Allopathy			
Non Plan			
009 Other Post-Graduate Medical Institutions			
0	3,96.84	3,96.84	2,76.13 -1,20.71
011 Bankura Sammilani Medical College			
0	8,45.80	8,45.80	7,49.99 -95.81

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
024 IPGME - Institute of Cardio Vascular Science			
O	2,80.83	2,80.83	23.87
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-2,56.96
SP001 Under Graduate Medical Education			
O	8,00.00	8,00.00	5,13.24
SP002 Post-Graduate Medical Education			-2,86.76
O	5,23.25	5,23.25	1,86.02
SP004 Improvement of Library of Teaching Institutions			-3,37.23
O	1,00.00	1,00.00	2.46
SP014 Setting up of a Centre of Excellence for Hematology at Kolkata			-97.54
O	1,00.00	1,00.00	19.39
06 Public Health			-80.61
001 Direction and Administration			
Non Plan			
001 Director of Health Services *			
O	4,60.81	4,60.81	3,54.74
101 Prevention and Control of Diseases			-1,06.07
Non Plan			
001 Malaria Control and Eradication of Malaria			
O	54,09.47	54,09.47	49,62.62
			-4,46.85

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)				
SP003 Improvement of Urban Health Services [HF]				
O	5,00.00	5,00.00	3,00.00	-2,00.00
2211 Family Welfare				
00				
001 Direction and Administration				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS001 Family Planning Cell in the State Secretariat				
O	1,14.57	1,14.57	13.19	-1,01.38
CS002 State Family Welfare Bureau				
O	2,84.98	2,84.98	1,45.07	-1,39.91
CS003 District Family Planning Bureau				
O	7,47.10	7,47.10	5,16.42	-2,30.68
101 Rural Family Welfare Services				
Non Plan				
001 Expenses on Family Planning Programme				
O	1,59.14	1,59.14	33.92	-1,25.22
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP006 Establishment and Maintenance of Rural Family Welfare Centre				
O	28,76.99	28,76.99	23,30.23	-5,46.76

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP008 Village Health Guide Scheme			
O	2,50.00	2,50.00	1,04.09
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-1,45.91
SP001 Village Health Guide Scheme			
O	1,50.00	1,50.00	37.37
SP002 Establishment & Maintenance of Rural Family Welfare			-1,12.63
O	5,56.84	5,56.84	1,63.53
SP003 Establishment of Post Partum Units [HF]			-3,93.31
O	1,22.34	1,22.34	7.27
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			-1,15.07
SP002 Establishment & Maintenance of Rural Family Welfare Centre			
O	2,78.42	2,78.42	1,72.56

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 24 HEALTH AND FAMILY WELFARE

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2210 Medical and Public Health				
01 Urban Health Services-Allopathy				
001 Direction and Administration				
Non Plan				
002 Director Of Health Services				
0	18,94.79	18,94.79	20,17.07	+1,22.28
110 Hospital and Dispensaries				
Non Plan				
002 Kolkata Hospitals and Dispensaries Medical College Hospital, Kolkata				
0	41,04.23	41,04.23	42,91.11	+1,86.88
005 Kolkata National Medical College and Hospital, Kolkata				
0	21,27.69	21,27.69	23,37.10	+2,09.41
006 R.G.Kar Medical College and Hospital, Kolkata				
0	27,10.67	27,10.67	28,75.85	+1,65.18
015 Aid to non-Government Hospitals and Dispensaries				
0	4,04.59	4,04.59	7,64.93	+3,60.34
018 Aid to Chittaranjan Cancer Hospital				
0	6,00.00	6,00.00	7,22.33	+1,22.33
024 District and Sub-Divisional Hospital-Midnapore Medical College and Hospital				
0	8,31.08	8,31.08	9,55.03	+1,23.95

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Chittaranjan National Cancer Hospital			
0	30.00	30.00	1,75.00
03 Rural Health Services-Allopathy			+1,45.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 DFID Assisted Programme for Health System Development Initiative			
0	6,18.00	6,18.00	9,01.69
05 Medical Education, Training and Research			+2,83.69
105 Allopathy			
Non Plan			
014 Mobile Unit Set-up under Re-orientation of Medical Education			
0	79.87	79.87	3,91.90
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			+3,12.03
SP008 Setting up of a Under Graduate Medical College at Midnapore			
0	2,98.29	2,98.29	5,64.26
2211 Family Welfare			+2,65.97
00			
200 Other Services and Supplies			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Establishment of Post Partum Unit			
0	6,32.09	6,32.09	7,30.31
			+98.22

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 24 HEALTH AND FAMILY WELFARE

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210	Medical and Public Health			
01	Urban Health Services-Allopathy			
110	Hospital and Dispensaries			
	Non Plan			
001	Kolkata Hospitals and Dispensaries [HF]			
	O	56,69.70	73,50.31	83,63.80
	S	16,80.61		
				+10,13.49
013	District and Sub-Divisional Hospitals			
	O	2,01,14.67	2,02,75.35	2,11,05.81
	S	1,60.68		
				+8,30.46
2210	Medical and Public Health			
05	Medical Education, Training and Research			
105	Allopathy			
	Non Plan			
006	Dental College			
	O	5,37.79	6,22.26	7,18.63
	S	84.47		
				+96.37

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
05 Medical Education, Training and Research			
105 Allopathy			
Non Plan			
005 Nilratan Sirkar Medical College			
O	12,68.81	13,77.94	15,23.55
S	1,09.13		
			+1,45.61
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			
O	1,07,10.07	1,49,02.36	1,55,67.72
S	41,92.29		
			+6,65.36

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for meeting additional establishment charges. Reasons for eventual excess have not been intimated (June, 2008).

Capital (Voted)

- (i) During the year the department disclosed total saving of Rs.67,82.99 lakh (52.18% of budget provision). Similar cases, occurred during 2006-07 (Rs. 62,67.11 lakh, 54.50% of budget estimate), during 2005-06 (Rs 19,61.74 lakh, 28.15% of budget provision), during 2004-05 (Rs. 32,43.15 lakh, 70% of budget estimate) and during 2003-04 (Rs. 13,32.28 lakh, 85% of budget provision), point to lack of financial control on the part of the controlling authority.
- (ii) Against huge saving of Rs. 67,82.99 lakh comprising 52.18% of budget estimate, the department surrendered nothing during the year.

Grant No. 24 HEALTH AND FAMILY WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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 (EAP) [HF]			
0	27,00.00	27,00.00	3.11 -26,96.89
SP036 District Sub-divisional and other Urban Hospitals [HF]			
0	4,07.99	4,07.99	1,68.21 -2,39.78
SP007 Improvement of Seven Medical Colleges according to M.C.I. Stipulation [HF]			
0	13,26.00	13,26.00	6,13.21 -7,12.79

Reasons for saving in the above cases have not been intimated (June, 2008).

03 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Setting of a Post-Graduate Medical College at Kalyani [HF]			
0	5,00.00	5,00.00	.. -5,00.00
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 DFID Assisted Programme for Health System Development Initiative [HF]			
0	20,22.00	20,22.00	.. -20,22.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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 1,50.00	1,50.00	7.67	-1,42.33
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure facilities for Health Programmes under RIDF			
O 7,75.00	7,75.00	3,38.96	-4,36.04
SP004 Providing Infrastructure facilities to different State Medical Teaching Institutions & Other Hospitals			
O 32,01.95	32,01.95	24,49.84	-7,52.11

Reasons for saving in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4210 Capital Outlay on Medical and Public Health			
03 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Post-Graduate Medical Education [HF]			
O 12,14.00	12,14.00	20,65.70	+8,51.70

Reasons for excess in the above case have not been intimated (June, 2008).

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		
3054	Roads and Bridges		
3451	Secretariat-Economic Services		
Voted -			
Original	11,19,38,57	11,55,44,15	11,26,55,26
Supplementary	36,05,58		
Amount surrendered during the year (31st March 2008).			9,56,24
Charged -			
Original	5,85,40	6,33,47	2,50,27
Supplementary	48,07		
Amount surrendered during the year (31st March 2008).			54,53
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		
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		

Grant No. 25 PUBLIC WORKS

Total grant

Actual
expenditure

Excess +
Saving -

(In thousands of rupees)

Voted -

Original	8,31,91,08	}	8,31,91,08	5,91,88,26	-2,40,02,82
Supplementary	..				
Amount surrendered during the year (31st March 2008).					1,68,36,48

Charged -

Original	25,15	}	2,84,56	2,72,57	-11,99
Supplementary	2,59,41				
Amount surrendered during the year (31st March 2008).					Nil

The expenditure under the appropriation does not include the amount of Rs. 96,13 thousand (Rs. 96,12,456) met out of an advance from the Contingency Fund, sanctioned in March, 2008 but remained unrecouped to the Fund till the close of the year.

Notes and Comments -

Revenue (Voted)

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2059 Public Works			
01 Office Buildings			
104 Lease Charges			
Non Plan			
001 Charges in Connection with the Buildings Hired, Requisitioned or Leased by the Public Works Department for Non-residential Purpose			
0	89.30	89.30	-89.30

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
110 Hospitals and Dispensaries			
Non Plan			
004 Development of Rural Health Centres [HF]			
0	2,27.12	2,27.12	-2,27.12
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	99.25	99.25	-99.25
800 Other Expenditure			
Non Plan			
001 Central Road Fund Allocation Works under P W (Roads) Department [PR]			
0	1,45.53	1,45.53	-1,45.53

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
051 Construction			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Land Revenue (LR)			
0	3,50.00	3,50.00	1,81.65
			-1,68.35
053 Maintenance and Repairs Non Plan			
027 Maintenance of Government Non- Residential Buildings by P.W.D. (Civil) (P.W)			
0	5,34.71	5,34.71	75.38
			-4,59.33
030 Payment of Electricity Charges Associated with Maintenance of Buildings by PWD (Civil)			
0	4,41.00	4,41.00	1,14.66
			-3,26.34
035 Maintenance of Public Buildings as per Recommendation of 12th Finance Commission			
0	45,31.00	45,31.00	37,19.60
			-8,11.40
799 Suspense Non Plan			
001 Public Works Department (Construction Board)			
0	4,27.63	4,27.63	89.59
			-3,38.04

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
053 Maintenance and Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment Cost of PWD (Civil) (PW) *			
0 8,00.00	8,00.00	5,67.41	-2,32.59
SP002 Work Charged Establishment Cost of PW(CB)Department (PW) *			
0 3,25.00	3,25.00	64.93	-2,60.07
SP003 Work Charged Establishment Cost of PWD(Electrical) (PW)			
0 4,25.00	4,25.00	2,47.07	-1,77.93
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Research and In-service Training			
0 1,00.00	1,00.00	17.92	-82.08
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
028 Development of Other Hospitals outside Kolkata [HF]			
0 1,13.56	1,13.56	16.57	-96.99
029 Development of Under-Graduate Teaching Hospitals [HF]			
0 2,27.12	2,27.12	45.15	-1,81.97

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			
010 Maintenance and Repairs of Government Residential Buildings (P. W.)			
O	1,68.26	1,68.26	75.79
			-92.47
3054 Roads and Bridges			
03 State Highways			
103 Maintenance and Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment - Road Works under PW (Roads) Department			
O	14,00.00	14,00.00	8,80.06
			-5,19.94
SP002 Work Charged Establishment - Road Works under PWD (Civil)			
O	6,10.00	6,10.00	1,77.87
			-4,32.13
337 Road Works			
Non Plan			
001 Road Works under P W(Roads) Department			
O	33,07.50	33,07.50	29,19.99
			-3,87.51
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	49,21.57
			-10,78.43

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
04 District and Other Roads			
105 Maintenance and Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment- Road Works under PWD(Civil) (PW) *			
0	5,00.00	5,00.00	2,12.69
-2,87.31			
800 Other Expenditure			
Non Plan			
004 Development of State Roads under P. W. Department [PW]			
0	11,02.50	11,02.50	2,99.26
-8,03.24			
80 General			
001 Direction and Administration			
Non Plan			
002 Public Works (Roads) Directorate			
0	74,56.40	74,56.40	67,43.12
-7,13.28			
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	11,55.41	11,55.41	10,57.80
-97.61			
107 Railway Safety Works			
Non Plan			
001 Railway Safety Works under P W (Roads) Deptt.			
0	6,61.50	6,61.50	2,48.69
-4,12.81			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
002 Transfer to W.B. Transport Infrastructure Development Fund (WBTIDF)			
O 1,30,80.10	1,30,80.10	70,39.51	-60,40.59
800 Other Expenditure Non Plan			
004 Maintenances / Repairs of Motor Vessel Pathabahi by P W (Roads) Department [PR]			
O 2,20.50	2,20.50	45.79	-1,74.71

Reasons for saving in the above cases have not been intimated (June, 2008).

2059 Public Works			
80 General			
001 Direction and Administration Non Plan			
001 Direction -- Construction * Board			
O 27,40.20	28,87.50	25,51.72	-3,35.78
S 1,47.30			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for larger establishment charges. Reasons for final saving have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059	Public Works			
01	Office Buildings			
053	Maintenance and Repairs Non Plan			
001	Maintenance of Writer's Buildings, etc.			
	O	10,04.27		
	S	40.59		
	R	-52.82	9,92.04	9,35.25
				-56.79
80	General			
001	Direction and Administration Non Plan			
004	Execution *			
	O	97,33.81		
	S	9,20.92		
	R	-5,20.26	1,01,34.47	96,45.88
				-4,88.59

Augmentation of fund by supplementary provision obtained in March, 2008 in the above cases was stated to be required for meeting larger establishment charges. Reasons for anticipated as well as final saving have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3054 Roads and Bridges			
04 District and Other Roads			
800 Other Expenditure			
Non Plan			
006 Maintenance of District & Other Roads and Bridges as per Recommendation of the Twelfth Finance Commission			
O	43,23.00	43,86.82	24,66.78
S	63.82		
			-19,20.04

Enhancement of fund by supplementary provision, obtained in March, 2008 was stated to be required for releasing fund received from the Govt. Of India in pursuance of the recommendation of the Twelfth Finance Commission towards maintenance of district and other roads and bridges. Reasons for final saving have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3054 Roads and Bridges			
80 General			
797 Transfers to/from Reserve Fund - Deposit Account			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Transfer to the Deposit Account for subventions from Central Road Fund (CRF)			
S	23,35.29	23,35.29	35,75.00
			+12,39.71

Creation of fund by supplementary provision in March, 2008 was stated to be required for transfer to the Deposit Account for subventions from Central Road Fund (CRF). Reasons for excess have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2059 Public Works				
01 Office Buildings				
053 Maintenance and Repairs Non Plan				
003 Maintenance of other Government Non-residential Buildings PWD (Civil) *				
0	41,14.42	41,14.42	50,11.44	+8,97.02
014 Maintenance of other Govt. Non-residential Buildings by PWD(Electrical) [PW] *				
0	14,05.69	14,05.69	16,77.35	+2,71.66
799 Suspense Non Plan				
002 Public Works Directorate				
0	1,63,93.94	1,63,93.94	2,04,15.76	+40,21.82
2216 Housing				
01 Government Residential Buildings				
106 General Pool Accommodation Non Plan				
002 Maintenance and Repairs of Government Residential Buildings by (P.W. Department) (Civil)				
0	8,40.00	8,40.00	9,44.83	+1,04.83
107 Police Housing Non Plan				
004 Maintenance and Repairs of (a) Maintenance of Government Residential Buildings (i) Police Housing Schemes by PWD (Civil)				
0	1,65.38	1,65.38	2,98.60	+1,33.22

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
3054 Roads and Bridges.				
03 State Highways				
337 Road Works				
Non Plan				
002 Road Works under PWD Department Civil Wing				
0	22,37.50	22,37.50	29,72.11	+7,34.61
04 District and Other Roads				
800 Other Expenditure				
Non Plan				
001 Other Expenditure under P W Department				
0	30,87.00	30,87.00	51,05.30	+20,18.30
002 Other Expenditure under P W (Roads) Department				
0	41,91.38	41,91.38	56,14.77	+14,23.39
003 Development of State Roads under P. W. (Roads) Department [PR]				
0	2,20.50	2,20.50	4,47.33	+2,26.83
80 General				
052 Machinery and Equipment				
Non Plan				
001 Repairs and Carriage of Tools and Plants				
0	44.10	44.10	1,47.95	+1,03.85

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
001 Transfer to the Deposit Account for subventions from Central Road Fund			
0	1,45.53	1,45.53	8,40.52 +6,94.99
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Transfer to W.B. Infrastructure Development Fund (WBTIDF)			
0	95,03.07	95,03.07	1,27,23.68 +32,20.61

Reasons for excess in the above cases have not been intimated (June, 2008).

3054 Roads and Bridges			
80 General			
001 Direction and Administration			
Non Plan			
001 Establishment charges transferred from the revenue head '2059' - Public Works			
		9,31.27	+9,31.27

Reasons for incurring expenditure without budget provision have not been intimated (June,2008).

Revenue (Charged)

- (i) In view of saving of Rs.3,83.20 lakh in the appropriation, supplementary provision of Rs.48.07 lakh made in March, 2008 proved to be unjustified.
- (ii) The grant exhibited saving of Rs. 3,83.20 lakh (60.49% of budget estimate) during the year. Similar saving, disclosed during 2006-07 (Rs. 3,27.61 lakh - 57.13% of budget estimate), during 2005-2006 (Rs. 3,67.53 lakh - 65.23% of budget estimate) and during 2004-05 (Rs. 2,55.00 lakh - 48.45% of budget provision), require more prudence and scientific views toward budget formulation.
- (iii) Out of saving of Rs.3,83.20 lakh, constituting 60.49% of total budget provision, in the appropriation, a meagre amount of Rs.54.53 lakh (14.23% only of total saving) was surrendered by the department during the year.
- (iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
051 Construction			
Non Plan			
001 Governor (Charged)			
0	10.67	10.67	-10.67

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
003 Maintenance of other Government Non-residential buildings PWD (Civil)			
O	2,44.75	1,28.61	-1,16.14
014 Maintenance of other Govt. Non-residential Buildings by PWD(Electrical) [PW]			
O	99.23	80.56	-18.67

Reasons for saving in the above cases have not been intimated (June, 2008).

2059 Public Works				
80 General				
001 Direction and Administration				
Non Plan				
004 Execution				
O	2,03.19	1,96.72	17.82	-1,78.90
S	48.06			
R	-54.53			

Enhancement of fund by obtaining supplementary provision in March, 2008 was stated to be required for meeting larger establishment charges. Reasons for anticipated as well as final saving have not been intimated (June, 2008).

Capital (Voted)

- (i) Out of overall saving of Rs.2,40,02.82 lakh, constituting Rs.28.85 % of the total budget provision, in the grant a sum of Rs.1,68,36.48 lakh was surrendered by the department during the year. Similar saving of huge nature was also noticed in the last five years in succession 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%
2006-2007	7,22,95,83	4,12,64,55	3,10,31,28	42.96%

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

Grant No. 25 PUBLIC WORKS

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Administration of Justice -- High Courts			
O 4,00.00	37.50	59.01	+21.51
R -3,62.50			

* Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction - General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP035 Construction of Court Buildings in Different Places in West Bengal			
O 6,00.00	3,30.00	1,08.62	-2,21.38
R -2,70.00			
201 Acquisition of Land			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Administration of Justice			
O 3,83.00	1,27.36	1,25.31	-2.05
R -2,55.64			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakhs of rupees)
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]			
O 2,40.00	1,40.00	1,34.27	-5.73
R -1,00.00			
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads (Construction)			
O 19,47.52	11,25.61	2,33.60	-8,92.01
R -8,21.91			
SP008 West Bengal Corridor Development Project			
O 61,76.00	38,00.00	36,34.76	-1,65.24
R -23,76.00			
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 West Bengal Corridor Development Project (State's Share)			
O 10,45.00	4,28.00	4,02.23	-25.77
R -6,17.00			

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)			
SP002 West Bengal Corridor Development Project[EAP] (State's Share of State Highways)			
O 2,08.00 } R -55.00 }	1,53.00	6.46	-1,46.54
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 P R - I. T. Investment			
O 1,00.00 } R -0.79 }	99.21	9.56	-89.65
04 District and Other Roads			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Scheme under RIDF (Roads)			
O 43,75.00 } R -21,24.98 }	22,50.02	20,67.96	-1,82.06
SP005 Development of State Roads [PR]			
O 10,00.00 } R -8,80.00 }	1,20.00	42.19	-77.81

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Programme for Roads and Bridges under Central Road Fund (CRF) [PR]			
O 55,68.00	42,92.84	30,02.37	-12,90.47
R -12,75.16			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2008).

4202 Capital Outlay on Education, Sports, Art and Culture			
02 Technical Education			
104 Polytechnics			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Polytechnic Diploma Course (Tech.)			
O 3,25.00	4,24.87	2,18.90	-2,05.97
R 99.87			
5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of State Roads			
O 5,20.00	5,81.00	1,62.19	-4,18.81
R 61.00			

Reasons for anticipated excess and final saving in the above cases have not been intimated (June, 2008).

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			
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project [EAP]			
O 22,06.00	12,98.00	15,70.06	+2,72.06
R -9,08.00			
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 1,22,50.00	62,99.99	68,90.04	+5,90.05
R -59,50.01			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction			
O 10,00.00 } R -9,73.30 }	26.70	6.48.89	+6,22.19
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 West Bengal Corridor Development Project[EAP] (State's Share of State Highways)			
O 29,23.00 } R -12,23.50 }	16,99.50	23,03.79	+6,04.29

Reasons for anticipated saving and eventual excess in the above cases have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP040 Other Administrative Services			
One Time ACA for Land Acquisition (ACA) [HR]			
0	20,00.00	20,00.00	-20,00.00
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Land Revenue Modernisation of Survey Works, Construction of Records Room at Village Level Office			
0	1,00.00	1,00.00	-1,00.00
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Improvement of Teacher Training Facilities			
0	2,00.00	2,00.00	-2,00.00
4408 Capital Outlay on Food Storage and Warehousing			
02 Storage and Warehousing			
789 Special Component Plan for S.C.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Construction/Re- construction/Renovation of Food Storage Godowns and Allied Works (RIDF) [FS]			
0	3,00.00	3,00.00	-3,00.00

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)			
SP002 Construction/Re-construction/Renovation of Food Storage Godowns for Implementation of Targeted P.D.S. (RIDF) [FSI]			
0	1,00.00	1,00.00	-1,00.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Construction/Reconstruction/Repair etc. of Food Storage Godowns and Allied Works (RIDF)			
0	6,00.00	6,00.00	-6,00.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2008).			
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	15,00.00	15,00.00	-7,78.95

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
4059 Capital Outlay on Public Works				
01 Office Buildings				
051 Construction-General Pool Accommodation				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP004 Land Revenue - Others				
0	3,95.50	3,95.50	2,37.09	-1,58.41
SP005 State Excise				
0	2,00.00	2,00.00	37.37	-1,62.63
SP006 Sales Tax				
0	5,00.00	5,00.00	1,12.98	-3,87.02
SP009 Police - District Police				
0	5,00.00	5,00.00	1,53.02	-3,46.98
SP010 Jails - Others				
0	5,00.00	5,00.00	3,27.38	-1,72.62
SP012 Construction of Office Buildings of PWD Civil				
0	7,70.00	7,70.00	52.20	-7,17.80
SP015 Other Administrative Services				
0	5,52.00	5,52.00	3,13.71	-2,38.29

Grant No. 25 PUBLIC WORKS

Head.		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP018 Parliamentary Affairs Department				
0	3,50.00	3,50.00	11.69	-3,38.31
60 Other Buildings				
051 Construction Non Plan				
002 Construction of Jails-Schemes of Prison Reforms (Central Share)				
0	6,14.37	6,14.37	2,12.73	-4,01.64
003 Construction of Jails-Schemes of Prison Reforms (States Share)				
0	1,78.33	1,78.33	62.74	-1,15.59
4070 Capital Outlay on other Administrative Services				
00				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP004 Fire Protection Works [FE]				
0	3,00.00	3,00.00	75.73	-2,24.27

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)			
SP002 Development of Government Secondary Schools			
0	5,00.00	5,00.00	2,51.31
			-2,48.69
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	4.20
			-8,95.80
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	4,00.00	4,00.00	1,10.88
			-2,89.12
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Basic Health Project for Upgradation of Primary Health Care Services (EAP) [HF]			
0	26,36.00	26,36.00	4,02.46
			-22,33.54

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)			
SP004 Post-Graduate Medical Education [HF]			
0	4,00.00	4,00.00	3,12.03 -87.97
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 etc. Residential Quarters for Office and Staff etc. (Exc. Police).			
0	5,00.00	5,00.00	2,16.90 -2,83.10
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	1,00.00	1,00.00	0.21 -99.79

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4250 Capital Outlay on other Social Services			
00			
203 Employment			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Craftsmen Training			
0	2,00.00	2,00.00	1,10.92 -89.08
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Improvement of State Roads & Bridges			
0	48,96.70	48,96.70	14,41.00 -34,55.70
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Scheme under RIDF P.W. Deptt. (RIDF)			
0	70,00.00	70,00.00	18,67.48 -51,32.52
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Scheme under RIDF (RIDF) [PW]			
0	25,00.00	25,00.00	1,17.28 -23,82.72

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) SP011 Schemes under RIDF (RIDF) [PW]			
0	5,00.00	5,00.00	27.79
			-4,72.21

Reasons for saving in the above cases have not been intimated (June, 2008).

4059 Capital Outlay on Public Works
01 Office Buildings
051 Construction-General Pool
Accommodation
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)
SP041 One Time A.C.A. for
Administration of Justice
(ACA) [JD]

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

Reasons for withdrawal of entire fund through re-appropriation/surrender from within the grant have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Construction of underground Car Park and Beautification of B.B.D.Bag	..	6,75.54	+6,75.54
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	..	6,05.05	+6,05.05
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Payment of Compensation for land acquisition	..	1,11.81	+1,11.81

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Restoration/Improvement of Roads in Uttar Dinajpur, Dakshin Dinajpur and Malda P.W. (Roads) Department- (HUDCO)	..	1,25.57	+1,25.57
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 West Bengal Corridor Development Project	..	1,25.60	+1,25.60
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Programmes for Roads and Bridges under Special Central Assistance (RB)	..	12,14.42	+12,14.42
Reasons for incurring expenditure without budget provision resulting in excess in the above cases have not been intimated (June, 2008).			
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads (other than BMS) [PR]			
O 8,00.00	17,71.02	35,75.54	+18,04.52
R 9,71.02			
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development of State Roads - District Roads			
O 12,00.00	17,35.60	27,96.84	+10,61.24
R 5,35.60			

Reasons for anticipated as well as final excess have not been intimated (June,2008).

Grant No. 25 PUBLIC WORKS

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5054	Capital Outlay on Roads and Bridges			
04	District and Other Roads			
789	Special component plan for SC			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004	Development of State Roads - District Roads [PR]			
O	6,40.00	17,97.44	9,34.55	-8,62.89
R	11,57.44			

Reasons for anticipated excess and final saving have not been intimated (June,2008).

5054	Capital Outlay on Roads and Bridges			
03	State Highways			
052	Machinery and Equipment			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001	Development of State Roads			
O	2,00.00	52.09	3,42.94	+2,90.85
R	-1,47.91			
796	Tribal Areas Sub-Plan			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001	West Bengal Corridor Development Project[EAP]			
O	4,42.00	2,72.00	6,46.25	+3,74.25
R	-1,70.00			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
04 District and Other Roads			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads (Construction)			
O 2,00.00	1,00.00	2,86.77	+1,86.77
R -1,00.00			

Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

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			
R 3,00.00	3,00.00	2,21.71	-78.29

Reasons for creation of fund through re-appropriation from within the grant and for final saving have not been intimated (June, 2008).

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.)			
0	2,50.00	2,50.00	13,85.30 +11,35.30
4210 Capital Outlay on Medical and Public Health			
01 Urban Health Services			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 District and Sub-Divisional Hospitals			
0	25.00	25.00	13,87.41 +13,62.41
03 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Teaching Facilities in Ayurvedic System of Medicine [HF]			
0	2.00	2.00	2,13.71 +2,11.71

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Under Graduate Medical Education [HF]			
0	1,50.00	1,50.00	10,91.64
SP003 Post-Graduate Medical Education			
0	1,20.00	1,20.00	2,75.33
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			
0	10,00.00	10,00.00	85,63.72

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
sp003 Improvement / Widening and Strengthening			
O	1,00.00	4,80.86	+4,80.86
R	-1,00.00		

Reasons for withdrawal of entire fund through re-appropriation/surrender from within the grant and thereafter incurring expenditure resulting in final excess have not been intimated (June, 2008).

Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Revenue (Voted) grant included Rs. 2,05,05.37 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of transactions under the minor head have been explained in note (v) under the Revenue (Voted) section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
2059	Public Works				
01	Office Buildings				
799	Suspense				
Non Plan 001	Public Works Department (Construction Board)				
65	Cash Settlement Suspense	+2,78.50	+0.00	+0.00	+2,78.50
75	Purchase	-19,17.70	+0.00	+0.00	-19,17.70
89	Stock	+14,03.87	+6.54	+0.00	+14,10.41
90	Miscellaneous Works	+30,05.52	+83.06	+0.00	+30,88.58
Total		+27,70.19	+89.60	+0.00	+28,59.79
Non Plan 002	Public Works Directorate				
65	Cash Settlement Suspense	+1,24,14.75	+92,35.97	+0.00	+2,16,50.72
75	Purchase	-2,39,98.32	+1.41	+0.00	-2,39,96.91
89	Stock	+85,24.27	+91,82.94	+0.00	+1,77,07.21
90	Miscellaneous Works	+60,89.29	+19,95.45	+0.00	+80,84.74
Total		+30,29.99	+2,04,15.77	+0.00	+2,34,45.76
3054	Roads and Bridges				
80	General				
799	Suspense				
Non Plan 001	Suspense				
89	Stock	+9.26	+0.00	+0.00	+9.26
Total		+9.26	+0.00	+0.00	+9.26

Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Capital (Voted) grant included Rs.85,63.72 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 (In lakhs of rupees)	Credit	Net Actuals	Closing Balance Debit + Credit -
5054 Capital Outlay on Roads and Bridges					
03 State Highways					
799 Suspense					
Plan					
SP001 Development of State Roads					
65 Cash Settlement Suspense Accounts	+71,15.03	+31,47.48	+0.00	+31,47.48	+1,02,62.51
75 Purchase	-61,51.63	+0.00	+0.00	+0.00	-61,51.63
89 Stock	+2,24,62.19	+36,29.44	+0.00	+36,28.44	+2,60,90.63
90 Miscellaneous Works	+95,62.89	+17,47.80	+0.00	+17,87.80	+1,13,50.69
Total	+3,29,88.48	+85,63.72	+0.00	+85,63.72	+4,15,52.20

Grant No. 26 HILL AFFAIRS (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2551 Hill Areas			
3451 Secretariat-Economic Services			
Voted -			
Original	1,57,58,93	1,87,81,12	1,89,79,14
Supplementary	30,22,19		
Amount surrendered during the year (31st March 2008).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 1,98.02 lakh (Rs. 1,98,02,398); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 1,98.02 lakh in the grant, supplementary provision of Rs. 30,22.19 lakh obtained in March, 2008 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			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Hill Affairs Sector			
S	2,00.00	2,00.00	14,81.56
			+12,81.56

Creation of fund by supplementary provision was stated to be required for Additional Central Assistance and for increased establishment charges. Reasons for excess in the above case have not been intimated (June, 2008).

Grant No. 26 HILL AFFAIRS

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			
O	5,41.68	54,15.94	+39,87.50
S	8,86.76		
	14,28.44		

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for the fund under Additional Central Assistance and for increased establishment charges. Reasons for eventual excess have not been intimated (June, 2008).

017 Public Works Sector

O	..	2,52.16	+2,52.16
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Reason for incurring expenditure without budget provision resulting in final excess have not been intimated (June, 2008).

(iv) Excess mentioned above was partly counter-balanced by saving as 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			
003 Medical and Public Health Sector			
O	25,26.79	19,23.08	-8,13.54
S	2,09.83		
	27,36.62		
023 Education Sector (Primary)			
O	34,28.46	25,72.99	-12,32.55
S	3,77.08		
	38,05.54		

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for the fund under Additional Central Assistance and for increased establishment charges. Reasons for eventual saving have not been intimated (June, 2008).

Grant No. 26 HILL AFFAIRS

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				
002 Agriculture Sector				
0	3,77.77	3,77.77	2,75.19	-1,02.58
004 Public Health Engineering				
0	6,15.58	6,15.58	4,68.18	-1,47.40
006 Animal Resource Development sector				
0	4,32.24	4,32.24	3,14.52	-1,17.72
014 Tourism Sector				
0	2,95.03	2,95.03	2,10.91	-84.12
016 Public Works (Roads) Sector				
0	4,46.19	4,46.19	34.29	-4,11.90
022 Education Sector (Secondary)				
0	36,06.15	36,06.15	27,06.31	-8,99.84

Grant No. 26 HILL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP059 Infrastructural Facilities for the Hill Affairs Programmes under RIDF			
0	16,00.00	16,00.00	5,83.34
			-10,16.66

Reasons for saving in the above cases have not been intimated (June, 2008).

199 Assistance to Other Non-Government Institutions			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP060 ACA for Setting up of Darjeeling Gorkha Hill Council Institute of Technology			
0	87.00	87.00	..
			-87.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

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	17,38,72,57	18,20,17,63	17,20,85,32
Supplementary	81,45,06		
Amount surrendered during the year (31st March 2008).			-99,32,31
Charged -			
Original	6,42,46	6,88,15	6,80,27
Supplementary	45,69		
Amount surrendered during the year (31st March 2008).			-7,88
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	26,48,48	55,09,65	48,51,86
Supplementary	28,61,17		
Amount surrendered during the year (31st March 2008).			-6,57,79
Charged -			
Original	3,49,45	3,49,45	3,49,45
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil

Grant No. 27 HOME

The expenditure under the appropriation does not include the amount of Rs.2.57 thousand (Rs. 2,56,500) met out of advance from the Contingency Fund sanctioned during November,2007 but not recouped to the Fund till the close of the year.

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.99,32.31 lakh in the grant, supplementary provision of Rs.81,45.06 lakh proved to be injudicious.
- (ii) Though there was an overall saving of Rs.99,32.31 lakh in the voted grant, an amount of Rs.1,74,94.79 lakh was surrendered by the department during the year exposing lack of control over the budgetary system on the part of the controlling authority.
- (iii) In the case of Sub-head marked (*) in the grant, substantial saving occurred during the last four 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.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2055 Police			
00			
101 Criminal Investigation and Vigilance			
Non Plan			
001 Criminal investigation Department (Excluding Forensic Science Laboratory)			
O	29,67.80	27,05.50	+3,52.65
R	-6,14.95		
113 Welfare of Police Personnel			
Non Plan			
002 Hospitals for District Police			
O	5,65.22	4,64.42	+44.26
R	-1,45.06		

Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2008).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
102 Central Reserve Police Non Plan			
001 Adjustment for Deployment of Central Reserve Police Force [HP]			
O	8,38.96	8,38.96	20.00
S			-8,18.96

Reasons for saving have not been intimated (June,2008).

108 State Headquarters Police
Non Plan

001 Calcutta Police

O	3,36,36.20	3,63,61.59	3,53,75.35	-9,86.24
S	27,25.39			

Augmentation of fund through supplementary provision in March,2008 was stated to be required for additional establishment charges for Kolkata Police. Reasons for final saving have not been intimated (June,2008).

800 Other Expenditure
Non Plan

005 Cost of Police Force etc.
Employed for Cordoning Work

O	5,56.90	3,73.06	3,67.83	-5.23
R	-1,83.84			

Reasons for anticipated as well as final saving have not been intimated (June,2008).

Grant No. 27 HOME

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]			
0	2,00.00	2,00.00	11.27 -1,88.73
106 Charges for conduct of election to State/Union Territory Legislature			
Non Plan			
001 Assembly Elections [CE]			
0	7,00.00	7,00.00	2,18.04 -4,81.96
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
001 Home Department (Excluding Transport & Passport Branches, etc.)			
0	10,82.18	10,82.18	9,38.63 -1,43.55
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
002 Air Raid Precaution - Direction and Organisation *			
0	14,96.25	14,96.25	13,72.89 -1,23.36

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
107 Home Guards			
Non Plan			
001 Headquarters - Home Guards Raised in Connection with Emergency			
0	30,47.64	30,47.64	7,23.19
-23,24.45			
003 Border Wing, Home Guard Battalion			
0	28,63.20	28,63.20	13,20.77
-15,42.43			
800 Other Expenditure			
Non Plan			
009 National Volunteer Force District Battalions Bangiya Aragami Dal - 1st Biswakarma Battalion			
0	3,85.88	3,85.88	1,99.14
-1,86.74			
010 National Volunteer Force District Battalions Bangiya Aragami Dal - 2nd Biswakarma Battalion			
0	5,03.68	5,03.68	4,01.11
-1,02.57			
024 NVF District Battalions - Administration of Regular Establishment			
0	2,34.78	2,34.78	1,21.50
-1,13.28			

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2055 Police				
00				
115 Modernisation of Police Force				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Modernisation of Police Force [HP]				
O	16,00.00	23,72.72	21,62.32	-2,10.40
S	7,72.72			

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for enhanced expenditure for purchasing machinery and equipment/tools and plants for the modernisation of State Police Force. Reasons for final saving have not been intimated (June, 2008).

2055 Police				
00				
001 Direction and Administration Non Plan				
001 State Headquarters' Police				
O	33,19.36	34,76.11	17,16.67	-17,59.44
S	1,56.75			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for additional establishment charges for Kolkata Police. Reasons for final saving have not been intimated (June, 2008).

Grant No. 27 HOME

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	3,44.50	4,01.66	2,48.04
S	85.00		
R	-27.84		
			-1,53.62

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for enhanced security related expenditure in the Naxal affected districts of Bankura, Purulia and Midnapore. Reasons for anticipated as well as final saving have not been intimated (June, 2008).

2055 Police			
00			
109 District Police			
Non Plan			
001 West Bengal Police			
O	8,74,83.00	7,66,42.97	8,63,18.41
S	39,44.93		
R	-1,47,84.96		
			+96,75.44

Enhancement of fund by obtaining supplementary provision in March, 2008 was stated to be required for additional establishment charges for W.B. Police. Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
109 District Police			
Non Plan			
004 Agency Function of Ministry of Home Affairs relating to Immigration Checkpost on International Border			
O	5,94.55	4,69.86	5,15.65
S	53.09		
R	-1,77.78		
			+45.79

Enhancement of fund by obtaining supplementary provision in March, 2008 was stated to be required for meeting enhanced administrative cost for agency function of Ministry of Home Affairs relating to immigration check post on International Border. Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
111 Railway Police			
Non Plan			
002 Railway Police-Howrah G.R.P.			
O	19,06.61	15,47.96	20,01.93
R	-3,58.65		
			+4,53.97

Reasons for anticipated saving and final excess have not been intimated (June, 2008).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2055 Police			
00			
800 Other Expenditure			
Non Plan			
012 Development of Traffic in the area of West Bengal Police Jurisdiction		2,21.41	+2,21.41

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

2055 Police			
00			
104 Special Police			
Non Plan			
001 Eastern Frontier Rifles (West Bengal Battalion)			
O	25,97.22	28,10.97	32,06.42
S	3,46.99		
R	-1,33.24		
			+3,95.45

Enhancement of fund by supplementary provision obtained in March, 2008 was stated to be required for meeting additional establishment charges for W.B Police. Reasons for anticipated saving as well as final excess have not been intimated (June, 2008).

00			
800 Other Expenditure			
Non Plan			
004 Additional Police Force for Enforcement Branch			
O	5,29.11	5,80.69	14,02.78
R	51.58		
			+8,22.09

Reasons for anticipated as well as final excess have not been intimated (June, 2008).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2055 Police				
00				
001 Direction and Administration				
Non Plan				
002 District Police				
O	18,02.09	14,80.48	21,04.30	+6,23.82
R	-3,21.61			
111 Railway Police				
Non Plan				
003 Railway Police-Sealdah G.R.P.				
O	15,64.18	12,73.63	17,14.15	+4,40.52
R	-2,90.55			
Reasons for anticipated saving and final excess in the above cases have not been intimated (June, 2008).				
2015 Elections				
00				
103 Preparation and Printing of Electoral rolls				
Non Plan				
001 (i) Parliamentary Constituencies (ii) Assembly Constituencies				
O	18,29.41	18,29.41	25,92.95	+7,63.54
Reasons for excess have not been intimated (June, 2008).				

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
007 Water Wing of Civil Defence			
0	3,67.91	3,67.91	5,83.02
			+2,15.11
107 Home Guards			
Non Plan			
002 District Home Guard raised in Connection with Emergency			
0	67,68.58	67,68.58	72,65.90
			+4,97.32
800 Other Expenditure			
Non Plan			
023 National Cadet Crops (NCC)			
0	6,76.52	6,76.52	7,86.54
			+1,10.02
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Public Health Engineering Sector (i) Creation Source of Portable Water			
0	1,00.00	1,00.00	6,87.18
			+5,87.18
SP011 Health & Family Welfare Sector			
0	50.00	50.00	2,97.47
			+2,47.47
SP013 General Administration Sector Creation of Infrastructure Facilities in Border Areas			
0	10.00	10.00	6,32.05
			+6,22.05
SP014 Education Sector Renovation / Construction / Expansion of Schools			
0	8,93.50	8,93.50	11,93.07
			+2,99.57

Grant No. 27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2015 Elections			
00			
108 Issue of Photo Identity Cards to Voters			
Non Plan			
001 Photo Identity Cards [CE]			
0	8,40.00	8,40.00	10,04.51 +1,64.51
2055 Police			
00			
800 Other Expenditure			
Non Plan			
011 Expenditure for Development of Traffic in Kolkata out of Revenue Spot Fines			
0	4,00.00	4,00.00	4,86.76 +86.76
Reasons for excess in the above cases have not been intimated (June, 2008).			

Revenue (Charged)

- (i) Overall saving in the appropriation is less than 5% of the total budget provision. Substantial saving was, however, noticed in the following case :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
104 Interest on Loans for Non-Plan Schemes (Charged)			
Non Plan			
004 Interest on loans for Modernisation of Police Force			
0	6,42.46	6,42.46	6,31.19 -11.27
Reasons for saving have not been intimated (June, 2008).			

Capital (Voted)

- (i) In view of overall saving of Rs.6,57.79 lakh in the grant, supplementary provision of Rs.28,61.17 lakh obtained in March, 2008 proved to be excessive.
- (ii) No portion of the saving of Rs.6,57.79 lakh (11.94% of total budget provision) in the grant was surrendered by the department during the year.

Grant No. 27 HOME

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 P.W. (Roads) Sector			
O 11,00.00	19,57.53	17,69.00	-1,88.53
S 8,57.53			

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for construction/extension/repair of roads/culverts under Road sector. Reasons for final saving have not been intimated (June, 2008).

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	23,38.01	19,95.29	-3,42.72
S 11,61.01			

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for construction of road, bridge, culvert, jetty under Road sector. Reasons for final saving have not been intimated (June, 2008).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Police Sector			
O 20.00	3,75.69	2,78.00	-97.69
S 3,55.69			

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for construction/renovation of police out-posts, office-cum-residential bungalows/quarters under police sector. Reasons for final saving have not been intimated (June, 2008).

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	63,84,31	74,52,28	72,37,29
Supplementary	10,67,97		
Amount surrendered during the year (31st March 2008).				3,82,05
Charged -			
Original	6,00,32	6,00,32	4,03,30
Supplementary	..		
Amount surrendered during the year (31st March 2008).				2,03,62
CAPITAL -			
Major Head			
4216 Capital Outlay on Housing			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
Voted -			
Original	20,15,71	20,15,71	17,63,94
Supplementary	..		
Amount surrendered during the year (31st March 2008).				1,83,36
Charged -			
Original	5,51,26	5,51,26	5,42,25
Supplementary	..		
Amount surrendered during the year (31st March 2008).				9,01

The expenditure under the appropriation does not include the amount of Rs. 3,03 thousand (Rs. 3,02,917) met out of an advance from the Contingency Fund, sanctioned in March, 2007 but not recouped to the Fund till the close of the year.

Grant No.28 HOUSING

Notes and Comments -

Revenue (Voted)

(i) Against total saving of Rs. 2,14.99 lakh, the department surrendered an amount of Rs. 3,82.05 lakh, which was in excess of saving. This necessitates more realistic views in budget formulation on the part of the controlling authority.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2216 Housing			
80 General			
800 Other Expenditure			
Non Plan			
001 Grants to WBHB for Payment of Interest Liabilities to WBIDFC-Subsidy			
O	7,50.00	..	..
R	-7,50.00		

Reasons for withdrawal of entire fund through re-appropriation was stated to be that WBHIDCO already repaid the entire outstanding loan together with interest to WBIDFC out of their own resources; hence payment of interest subsidy by Govt. was no longer required.

2216 Housing				
01 Government Residential Buildings				
700 Other Housing				
Non Plan				
002 Government Housing Scheme [HO]				
O	2,62.74	1,01.61	1,21.93	+20.32
R	-1,61.13			
80 General				
001 Direction and Administration				
Non Plan				
001 Housing Directorate				
O	19,23.91	15,38.69	17,34.95	+1,96.26
R	-3,85.22			

No tangible reasons for anticipated saving and eventual excess in the above cases have been intimated (June, 2008).

Grant No. 28 HOUSING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2216 Housing			
03 Rural Housing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Night Shelter Programme in Municipal Area			
O	90.00	..	..
R	-90.00		

Withdrawal of entire fund through surrender was stated to be due to the reason that sanctioned project of Night Shelter at Dinahata could not be started as land transfer is pending with L & L.R. Deptt.

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2216 Housing			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment			
S	20.72		
R	1,11.10	1,31.82	1,05.21
			-26.61

Creation of fund through supplementary provision was stated to be required for meeting larger establishment charges and adjustment of State Govt. loan to W.B.H.B against the dues of W.B.H.B and augmentation of fund through re-appropriation was for payment of wages of work charged establishment of Housing Directorate. Reasons for final saving have not been intimated (June, 2008)

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-Pgs Zila Parishad			
S	10,38.35	17,93.74	17,93.74
R	7,55.39		

Creation of fund through re-appropriation was stated to be required for meeting larger establishment charges and adjustment of State Govt. loan to W.B.H.B. against dues of W.B.H.B. Reason for enhancement of fund through re-appropriation was stated to be required for making one time settlement of dues payable to Housing Board to replenish HUDCO Loan already repaid by Housing Board out of their own resources.

2216 Housing			
01 Government Residential Buildings			
700 Other Housing Non Plan			
005 Estate Management Estate Directorate			
O	21,84.19	23,43.86	23,91.24
R	1,59.67		

Anticipated excess was stated to be incurred due to 50 % merger of D.A into pay. Reasons for final excess have not been intimated (June,2008).

Revenue (Charged)

- (i) The charged appropriation exhibited saving of Rs. 1,97.02 lakh (32.82% of budget provision) during the year. Similar saving, noticed during 2006-07 (Rs. 2,68.70 lakh, 33.57% of budget estimate), during 2005-06 (Rs. 2,15.73 lakh, 25.36% of budget provision) and during 2004-05 (Rs. 3,31.65 lakh, 31.57% of budget provision), requires more scientific views in formulating budget.
- (ii) The department surrendered Rs.2,03.62 lakh in the appropriation, which is more than the gross saving of Rs.1,97.02 lakh during the year. This indicates lack of control over financial management on the part of the controlling authority.

Grant No. 28 HOUSING

(iii) Saving occurred mainly under :

Head		Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049	Interest Payments			
01	Interest on Internal Debt			
200	Interest on Other Internal Debts (Charged)			
	Non Plan			
004	Other Items - Interest on Loans from Life Insurance Corporation of India [HO]			
	O	4,00.00	3,11.23	..
	R	-88.77		
005	Other Items - Interest on Loans from the General Insurance Corporation of India [HO]			
	O	2,00.00	85.15	+6.60
	R	-1,14.85	91.75	

Reasons for anticipated savings in both the above cases and eventual excess in the last one have not been intimated (June, 2008).

Capital(Voted)

- (i) Against total saving of Rs.2,51.77 lakh in the grant, an amount of Rs.1,83.36 lakh was surrendered by the department during the year.

Grant No. 28 HOUSING

(ii) 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 4,80.00	1,49.07	1,44.76	-4.31
R -3,30.93			

Reasons for anticipated as well as final saving have not been intimated (June,2008).

4216 Capital Outlay on Housing			
02 Urban Housing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Administrative Improvement (a) Construction of Office-cum Residential Complex for Field Officers			
O 3,00.00	..	0.08	+0.08
R -3,00.00			

Reasons for withdrawal of entire fund was stated to be for non-completion of Tender process for construction work of Multistoried Office Complex at New Town, Kolkata. Reasons for eventual excess, however, have not been intimated (June,2008).

Grant No. 28 HOUSING

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
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 2,50.00 } 5,81.04		5,82.10	+1.06
R 3,31.04 }			
SP006(d) Replacement and Renovation of Existing Housing Estates			
O 4,50.00 } 5,67.13		5,93.89	+26.76
R 1,17.13 }			
SP009 Improvement of Krishnapur Canal associated with Infrastructure development of New Town at Rajarhat			
O 1,00.00 } 2,00.00		2,00.00	...
R 1,00.00 }			

Reasons for anticipated excess in all the above cases and final excess in the first two cases have not been intimated (June, 2008).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
	(In thousands of rupees)		
REVENUE -			
Major Head			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	1,09,62	1,09,62	99,88
Supplementary	..		
Amount surrendered during the year (31st March 2008).				-9,74
			Nil

CAPITAL -

Major Head			
4858 Capital Outlay on Engineering Industries			
4860 Capital Outlay on Consumer Industries			
4875 Capital Outlay on Other Industries			
4885 Capital Outlay on Industries and Minerals			
6004 Loans and Advances from the Central Government			
6858 Loans for Engineering Industries			
6860 Loans for Consumer Industries			
Voted -			
Original	10,90,00	10,90,00	1,21,07
Supplementary	..		
Amount surrendered during the year (31st March 2008).				-9,68,93
			Nil
Charged -			
Original	60,00	60,00	60,00
Supplementary	..		
Amount surrendered during the year (31st March 2008).			
			Nil

Revenue (Voted)

- (i) No portion of the saving of Rs. 9.74 lakh constituting 8.89% of the budget provision was surrendered by the department during the year.

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Notes and Comments -

Capital (Voted)

- (i) The grant disclosed substantial saving of Rs. 9,68.93 lakh (88.89% of the total budget estimate) during the year. Similar saving of Rs. 9,26.18 lakh constituting 92.63% of total budget provision was exhibited during 2006-2007. Such wide variation between budget provision and actual expenditure resulting in huge saving indicates the need of budget preparation on a realistic manner.
- (ii) No portion of the huge saving of Rs.9,68.93 lakh (88.89 % of budget provision) in the grant was surrendered by the department during the year.
- (iii) The Sub-head marked (*) in the grant disclosed significant saving during the previous four 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 the need of adoption of budget formulation on a realistic basis.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
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	1,21.07 -1,78.93
Reasons for saving have not been intimated (June, 2008).			
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	40.00	40.00	.. -40.00
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	40.00	40.00	.. -40.00

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4875 Capital Outlay on Other Industries			
60 Other Industries			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Acquisition of Industries			
0	40.00	40.00	-40.00
4885 Capital Outlay on Industries and Minerals			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Industrial Reconstruction Corporation [IR]			
0	40.00	40.00	-40.00
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

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 New Incentive Scheme of Loan Assistance to the Entrepreneurs for Opening the Closed Industries			
0	40.00	40.00	-40.00
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 [IR]			
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 [IR]			
0	1,00.00	1,00.00	-1,00.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 New Incentive Schemes for Loan Assistance to the Entrepreneurs for opening the closed industries			
0	40.00	40.00	-40.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2008).

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
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(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	78,05,05	86,37,74	81,39,91	-4,97,83
Supplementary	8,32,69			
Amount surrendered during the year (31st March 2008).				5,40,76

Charged -

Original	..	2,92	2,91	-1
Supplementary	2,92			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head

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

Voted -

Original	4,74,90	5,44,90	4,16,16	-1,28,74
Supplementary	70,00			
Amount surrendered during the year (31st March 2008).				85,94

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.4,97.83 lakh in the grant, supplementary provision of Rs.8,32.69 lakh obtained in March, 2008 proved to be excessive.
- (ii) Though there was an overall saving of Rs.4,97.83 lakh in the grant, an amount of Rs.5,40.76 lakh was surrendered by the department during the year. Surrender of Rs.5,40.76 lakh in excess of gross saving of Rs.4,97.83 lakh indicates lack of control over financial management on the part of the controlling authority.

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2205 Art and Culture			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP039 Sangeet Academy Bhawan.			
O	1,00.00	50.00	..
R	-50.00		-50.00

Reasons for part withdrawal of fund by re-appropriation/surrender, subsequent non-utilisation of the balance fund and final saving have not been intimated (June, 2008).

2220 Information and Publicity			
60 Others			
106 Field Publicity			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Setting up of Rural Video Screening Units			

O	94.00	11.94	11.94	..
R	-82.06			

Reasons for reduction of fund through re-appropriation/surrender have not been intimated (June, 2008).

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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	..	..
	R -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	..	..
	R -1,00.00		
2220 Information and Publicity			
01 Films			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Construction of the 2nd Stadium in Roop Kala Kendra (ACA) [IC]			
	O 1,00.00	..	..
	R -1,00.00		

Reasons for withdrawal of entire fund through re-appropriation/surrender have not been intimated (June, 2008). Such type of budget provision and subsequent withdrawal shows a casual approach towards financial management on the part of the controlling authority.

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2220 Information and Publicity			
01 Films			
800 Other Expenditure			
Non Plan			
001 Film Development Board			
O	1,00.88	24.22	14.64
R	-76.66		
			-9.58

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2205 Art and Culture			
00			
102 Promotion of Arts and Culture			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Additional Central Assistance (ACA) for Monumental Rock Carving (Flight to Harmony) in Pakhi Pahar at Purulia			
R	1,27.00	1,27.00	1,27.00

Reasons for creation of fund through re-appropriation have not been intimated (June, 2008).

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2205 Art and Culture			
00			
103 Archaeology			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Heritage Conservation as per Recommendation of Twelfth Finance Commission (12-FC) [IC]			
O	7,00.00	} 10,00.00	} 10,00.00
S	1,89.05		
R	1,10.95		

Enhancement of fund through supplementary provision in March, 2008 was stated to be required for maintenance of Heritage Conservation as per recommendation of 12th Finance Commission. Reasons for anticipated excess have not been intimated (June, 2008).

Capital (Voted)

(i) Out of overall saving of Rs.1,28.74 lakh (comprising 23.63% of budget provision) in the grant, an amount of Rs.85.94 lakh was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4220 Capital Outlay on Information and Publicity			
01 Films			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Construction of Auditorium in the Centenary Building (ACA) [IC]			
O	1,00.00	} 30.70	} -30.70
R	-69.30		

Reasons for part withdrawal of fund by re-appropriation/surrender and subsequent non-utilisation of the residual fund resulting in final saving have not been intimated (June, 2008).

Grant No. 31 INFORMATION TECHNOLOGY (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2251 Secretariat-Social Services			
Voted -			
Original	33,34,60	36,20,61	-17,76,82
Supplementary	20,62,83		
Amount surrendered during the year (31st March 2008).			Nil

CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
6859 Loans for Telecommunication and Electronic Industries			
Voted -			
Original	24,10,00	16,88,42	-7,21,58
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.17,76.82 lakh (32.92 % of the total budget) in the grant, supplementary provision of Rs.20,62.83 lakh obtained in March, 2008 proved to be unjustified.
- (ii) No portion of the total saving of Rs.17,76.82 lakh was surrendered by the department during the year.
- (iii) Saving occurred persistently in the voted grant during the preceding three years also as under :

Year	Saving	
	Amount	Percentage
	(In lakhs of rupees)	
2006-07	14,49.21	51.75
2006-06	5,50.31	21.39
2004-05	7,30.89	55.02

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

Grant No. 31 INFORMATION TECHNOLOGY

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2251 Secretariat-Social Services			
00			
090 Secretariat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Promotion of Information Technology based industries			
O 5,75.00 } S 3,00.00 }	8,75.00	5,64.99	-3,10.01
SP006 Development of IT culture in the state through IT literacy programme in Schools, Colleges & other educational Institutions			
O 2,00.00 } S 3,00.00 }	5,00.00	2,00.00	-3,00.00
SP008 E-Governance and Citizen - Government interface (IT)			
O 2,00.00 } S 50.00 }	2,50.00	1,05.23	-1,44.77
SP013 Network connection with Delhi and other States			
O 1,00.00 } S 88.20 }	1,88.20	91.07	-97.13
SP016 National E-Governance Action Plan (NEGAP)			
O 9,95.00 } S 9,00.00 }	18,95.00	15,59.12	-3,35.88

Grant No. 31 INFORMATION TECHNOLOGY

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Promotion of Information Technology based Industries			
O	2,00.00	3,00.00	2,00.00
S	1,00.00			-1,00.00
SP002 National e-Governance Action Plan			
O	3,30.00	5,30.00	2,04.25
S	2,00.00			-3,25.75

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for development of I.T culture and NEGAP. Reasons for saving have not been intimated (June, 2008).

Capital(Voted)

- (i) No portion of the total saving of Rs.7,21.58 lakh (29.94 % of the total budget provision) in the grant 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 (-)
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Expenditure against One-time ACA for IT Schemes			
0	20,00.00	20,00.00	12,35.40
			-7,64.60

Reasons for saving have not been intimated (June, 2008).

Grant No. 32. IRRIGATION AND WATERWAYS

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2049	Interest Payments		
2250	Other Social Services		
2551	Hill Areas		
2700	Major Irrigation		
2701	Medium Irrigation		
2711	Flood Control and Drainage		
3451	Secretariat-Economic Services.		

Voted -

Original	3,23,52,80	3,23,52,80	3,24,69,90	+1,17,10
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	1,09,04	1,10,21	1,10,20	-1
Supplementary	1,17			
Amount surrendered during the year (31st March 2008).				Nil

The expenditure in the appropriation excludes Rs. 8,94 thousand (Rs. 8,94,339) met out of an advance from Contingency Fund sanctioned during December, 2007 and March, 2008 but remaining unrecouped to the Fund till the close of the year.

CAPITAL -

Major Head

4700	Capital Outlay on Major Irrigation
4701	Capital Outlay on Medium Irrigation
4711	Capital Outlay on Flood Control Projects
6004	Loans and Advances from the Central Government.

Voted -

Original	3,59,18,38	3,59,18,38	2,33,04,33	-1,26,14,05
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Charged -

Original	68,32	5,52,18	5,34,09	-18,09
Supplementary	4,83,86			
Amount surrendered during the year (31st March 2008).				Nil

Grant No. 32 IRRIGATION AND WATERWAYS

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by Rs.1,17.10 lakh (Rs. 1,17,09,836); the excess requires regularisation.
- (ii) The sub-head marked (*) in the grant, showed substantial saving also during the last four years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also necessitates adoption of budget formulation on a realistic basis.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2700 Major Irrigation			
01 Mayurakshi Reservoir Project			
800 Other Expenditure			
Non Plan			
001 Interest on Capital Expenditure			
0	1,27.04	1,27.04	2,29.70 +1,02.66
02 Kangsabati Reservoir Project			
101 Maintenance and Repairs			
Non Plan			
001 Other Maintenance Expenditure			
0	8,44.71	8,44.71	10,45.89 +2,01.18
800 Other Expenditure			
Non Plan			
001 Interest on Capital Expenditure			
0	21,02.97	21,02.97	21,96.43 +93.46
04 Teesta Barrage Project (Commercial)			
101 Maintenance and Repairs			
Non Plan			
002 Other Maintenance			
0	3,15.00	3,15.00	5,10.02 +1,95.02

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2701 Medium Irrigation			
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Work Charged Establishment			
Cost of I&W Department under Irrigation Sector			
O	6,30.00	6,30.00	9,13.59
799 Suspense			+2,83.59
Non Plan			
001 Cash Settlement Suspense Accounts (IW)			
O	10,63.03	10,63.03	13,68.78
2711 Flood Control and Drainage			+3,05.75
01 Flood Control			
103 Civil Works			
Non Plan			
001 Flood Control Schemes			
O	18,43.41	18,43.41	21,49.71
03 Drainage			+3,06.30
103 Civil Works			
Non Plan			
001 Hijli Tidal Canal			
O	13.24	13.24	1,02.52
003 Sundarbans Steamer Route			+89.28
O	2.37	2.37	1,21.62
007 Drainage and Navigation Schemes			+1,19.25
O	18,60.31	18,60.31	22,05.51
			+3,45.20

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 32 IRRIGATION AND WATERWAYS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2711 Flood Control and Drainage			
01 Flood Control			
800 Other Expenditure			
Non Plan			
001 Flood Control and Other Allied Schemes			
0	1,53.81	1,53.81	.. -1,53.81

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

2700 Major Irrigation				
01 Mayurakshi Reservoir Project				
101 Maintenance and Repairs				
Non Plan				
001 Other Maintenance Expenditure				
0	8,66.38	8,66.38	5,85.66	-2,80.72
02 Kangsabati Reservoir Project				
001 Direction and administration				
Non Plan				
001 Regular Establishment				
0	20,55.66	20,55.66	18,80.49	-1,75.17
03 Damodar Valley Project				
001 Direction and Administration				
Non Plan				
001 Direction & Administration				
0	29,11.54	29,11.54	26,32.35	-2,79.19

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2701 Medium Irrigation			
03 Medium Irrigation-(Commercial)			
101 Old Damodar Canals Non Plan			
001 Direction and Administration			
O	2,56.46	2,56.46	1,52.40
04 Medium Irrigation-(Non-Commercial)			-1,04.06
105 Other Medium Irrigation Schemes Non Plan			
001 Direction and Administration			
O	1,70.53	1,70.53	69.48
80 General			
001 Direction and Administration Non Plan			
001 General Administration *			
O	54,47.30	54,47.30	51,89.34
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			
O	7,10.00	7,10.00	4,69.44
			-2,40.56

Reasons for saving in the above cases have not been intimated (June, 2008).

Capital(Voted)

- (i) No portion of the huge saving of Rs.1,26,14.05 lakh constituting 35.12 % of the grant was surrendered by the department during the year.
- (ii) The grant has been showing huge saving during the last five years viz. Rs.1,23,07.33 lakh (62.76 % of budget provision) during 2002-03, Rs.30,37.41 lakh (20.51 %) during 2003-04, Rs.73,46.43 lakh (33.96 %) during 2004-05, Rs.92,33.59 lakh (37.43 %) during 2005-06 and Rs.1,80,57.10 lakh (51.93 %) during 2006-07 . Disclosure of such persistent substantial saving requires extra care and more practical approach towards budget formulation.
- (iii) The sub-head marked (*) in the grant showed substantial saving also during the last four 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.

Grant No. 32 IRRIGATION AND WATERWAYS

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Critical flood control and anti-erosion works in Brahmaputra Basin districts of the State under C.S.S. during 11th Plan as per recom. of Task Force of MOWR (Cent. Share)			
0	7,20.00	7,20.00	-7,20.00
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Critical flood control and anti-erosion works in Ganga Basin districts of the State under C.S.S. during 11th Plan as per recom. of Task Force of MOWR (Central Share)			
0	6,21.00	6,21.00	-6,21.00
CS004 Critical flood control and anti-erosion works in Brahmaputra Basin districts of the State under C.S.S. during 11th Plan as per recommendation of Task Force of MOWR (Cent. Share)			
0	5,67.00	5,67.00	-5,67.00

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Critical flood control and anti-erosion works in Ganga Basin districts of the State under C.S.S. during 11th plan as per recom. of Task Force of MOWR(State Share)			
0	2,07.00	2,07.00	.. -2,07.00
796 Tribal Area Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Critical flood control and anti-erosion works in Ganga Basin districts of the State under C.S.S. during 11th Plan as per recom. of Task Force of MOWR(Cent.Share)			
0	1,39.00	1,39.00	.. -1,39.00
CS004 Critical flood control and anti-erosion works in Brahmaputra Basin districts of the State under C.S.S. during 11th Plan as per recom. of Task Force of MOWR (State Share)			
0	81.00	81.00	.. -81.00
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP257 Scheme sanction under NABARD RIDF-IV			
0	1,35.00	1,35.00	.. -1,35.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes sanctioned under NABARD in Drainage Sector			
0	3,78.00	3,78.00	.. -3,78.00

Reasons for non-utilisation of the entire fund have not been intimated(June, 2008).

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4700 Capital Outlay on Major Irrigation			
02 Kangsabati Reservoir Project			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Special Repair to Kangsabati Reservoir Project			
0	1,90.00	1,90.00	92.22
04 Teesta Barrage Project			-97.78
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	33,00.00	33,00.00	9,54.74
800 Other Expenditure			-23,45.26
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Teesta Barrage Project works under Accelerated Irrigation Benefit Programme			
0	33,60.00	33,60.00	39.38
80 General			-33,20.62
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under Rural Infrastructure Development Fund			
0	15,00.00	15,00.00	8,25.54
800 Other Expenditure			-6,74.46
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes under Rural Infrastructure Development Fund			
0	8,50.00	8,50.00	1,13.12
			-7,36.88

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4701 Capital Outlay on Medium Irrigation			
04 Major Irrigation- Non-Commercial			
101 Medium Irrigation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Golmarajore Irrigation Scheme, Purulia			
0	1,30.00	1,30.00	9.90
SP052 Tatko Irrigation Scheme			
0	1,29.00	1,29.00	48.81
SP057 Schemes under NABARD-RIDF			
0	4,00.00	4,00.00	17.54
SP095 Construction of mini Barrage & Canal System over River Kuia in PS-Sainthia, Birbhum			
0	2,00.00	2,00.00	15.55
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Critical flood control and anti-erosion works in Ganga Basin districts of the State under C.S.S. during 11th Plan as per recom. of Task force of (MOWR) (Central Share)			
0	9,65.00	9,65.00	8.87
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP475 Scheme sanction under NABARD * RIDF-IV			
0	10,15.00	10,15.00	4,95.19

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP538 ACA for flood control and Ganga/Padma erosion			
0	12,60.00	12,60.00	1,44.70
SP544 Critical Anti-erosion Works in Ganga Basin districts as per recommendation of Twelfth Finance Commission			-11,15.30
0	38,90.00	38,90.00	17,80.66
SP557 Critical flood control and anti-erosion works in Ganga Basin districts of the State under C.S.Schemes during 11th Plan as per recommendation of Task Force of MOWR(State Share)			-21,09.34
0	3,22.00	3,22.00	1,04.90
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	10,50.00	10,50.00	3,89.26
SP004 ACA for flood control and Ganga/Padma erosion (ACA)			-6,60.74
0	11,05.00	11,05.00	8,18.24

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 32 IRRIGATION AND WATERWAYS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4700 Capital Outlay on Major Irrigation			
03 Damodar Valley Project			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Special Repair to Barrage & Irrigation System of Damodar Valley Project			
0	16.00	16.00	1,34.13
04 Teesta Barrage Project			+1,18.13
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Teesta Barrage Project			
0	3.30	3.30	85.34
SP002 Teesta Barrage Project Works under Accelerated Irrigation Benefit Programme			+82.04
0	4,55.00	4,55.00	5,59.18
799 Suspense			+1,04.18
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Cash Settlement Suspense Accounts			
0	1.00	1.00	1,05.38
800 Other Expenditure			+1,04.38
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Works for Teesta Barrage Project			
0	11.58	11.58	26,75.78
			+26,64.20

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
05 Subarnarekha Barrage Project				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Works for Subarnarekha Barrage Project				
0	6.50	6.50	3,00.91	+2,94.41
80 General				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Additional Central Assistance for Irrigation Sector				
0	1,68.00	1,68.00	3,69.48	+2,01.48
4711 Capital Outlay on Flood Control Projects				
01 Flood Control				
103 Civil Works				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 North Bengal River/Flood Control Commission and Execution of Flood Control Schemes				
0	5,50.00	5,50.00	6,91.45	+1,41.45
SP455 Liabilities and land acquisition charges schemes in flood control sectors				
0	1,01.03	1,01.03	6,24.79	+5,23.76
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	36,90.00	36,90.00	40,96.32	+4,06.32

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
796 Tribal Area Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Critical anti-erosion works in the Ganga Basin States during Tenth Plan (Central Share)			
0	94.00	94.00	1,86.62 +92.62
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes sanctioned under NABARD in Flood Control (RIDF)			
0	3,35.00	3,35.00	6,41.87 +3,06.87
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP299 Nonagong Basin Drainage Scheme, North 24 Parganas			
0	1,45.00	1,45.00	2,35.39 +90.39

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 32 IRRIGATION AND WATERWAYS

Capital(Charged)

(i) Though the overall saving in the appropriation was less than 5% of the total budget provision, substantial saving was noticed as under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP455 Liabilities and land acquisition charges schemes in flood control sectors			
S	4,20.32	4,20.32	4,02.25 -18.07

Reasons for saving have not been intimated (June, 2008).

Grant No. 32 IRRIGATION AND WATERWAYS

(v) **Suspense** : The expenditure under revenue section of the grant included Rs. 15,09.80 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 2007-2008 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 2007-2008 under the various sub-heads under "Suspense" operated in the grant are given below :-

Major Head and Detailed Units	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(In lakhs of rupees)			
2700 Major Irrigation					
02 Kangsabati Reservoir Project					
799 Suspense					
Non Plan Settlement of					
001 Suspense Account	+4.34	+0.00	+0.00	+0.00	+4.34
43 Suspense					
Total	+4.34	+0.00	+0.00	+0.00	+4.34
2701 Major and Medium Irrigation					
80 General					
799 Suspense					
Non Plan Cash Settlement					
001 Suspense Accounts					
50 Other Charge	+40.12	+0.00	+0.00	+0.00	+40.12
65 Cash Settlement Suspense	+1,44.48	+0.00	+0.00	+0.00	1,44.48
75 Purchase	-15.91	+11.63	+0.00	+11.63	-4.28
89 Stock	+6,99.24	+6,50.46	+0.00	+6,50.46	+13,49.70
90 Miscellaneous Works	+12,99.65	+7,06.69	+0.00	+7,06.69	+20,06.34
Total	+21,67.58	+13,68.78	+0.00	+13,68.78	+35,36.36
2711 Flood Control and Drainage					
01 Flood Control					
799 Suspense					
Non Plan Suspense Account					
001 Suspense Account					
50 Other Charges	+61.27	+0.00	+0.00	+0.00	+61.27
65 Cash Settlement Suspense	+3.41	+38.80	+0.00	+38.80	+42.21
75 Purchase	-57.30	+0.00	+0.00	+0.00	-57.30
89 Stock	+1,33.71	+24.32	+0.00	+24.32	+1,58.03
90 Miscellaneous Works	+1,93.24	+0.00	+0.00	+0.00	+1,93.24
Total	+3,34.33	+63.12	+0.00	+63.12	+3,97.45
03 Drainage					
799 Suspense					
Non Plan Cash Settlement					
001 Suspense Accounts					
50 Other Charges	+50.38	+0.00	+0.00	+0.00	+50.38
65 Cash Settlement Suspense	+24.36	+0.00	+0.00	+0.00	+24.36
75 Purchase	-19,82.41	+0.00	+0.00	+0.00	-19,82.41
89 Stock	+7,60.25	+36.39	+0.00	+36.39	+7,96.64
90 Miscellaneous Works	+7,08.85	+41.51	+0.00	+41.51	+7,50.36
Total	-4,38.57	+77.90	+0.00	+77.90	-3,60.67

Grant No. 32 IRRIGATION AND WATERWAYS

(vi) **Suspense :-** The expenditure under Capital (Voted) grant included Rs.1,05.38 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	Net Actuals	Closing Balance
	Debit + Credit -	(In lakhs of rupees)			Debit + Credit -
4700 Capital Outlay on Major Irrigation					
04 Teesta Barrage Project					
799 Suspense					
Plan State Plan (Annual Plan and Tenth Plan)					
SP001 Cash Settlement					
75 Suspense Accounts					
Purchase	+16.22	+1,05.38	+0.00	+1,05.38	+1,21.60
Total	+16.22	+1,05.38	+0.00	+1,05.38	+1,21.60

Grant No. 33 JAILS (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess Saving
(In thousands of rupees)			
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2056	Jails		
2058	Stationery and Printing		
Voted -			
Original	89,94,94	91,07,27	87,38,76
Supplementary	1,12,33		
Amount surrendered during the year (31st March 2008).			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.3,68.51 lakh in the grant, supplementary provision of Rs.1,12.33 lakh proved to be unnecessary.
- (ii) There was an overall saving of Rs.3,68.51 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	20,78.37	19,90.87	-77.80
R	-9.70		

Reasons for reduction of fund through re-appropriation and final saving thereof have not been intimated (June, 2008).

Grant No. 33 JAILS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2056 Jails			
00			
800 Other Expenditure Non Plan			
009 Schemes of Prison Reforms (Central Share) [JL]			
0	6,66.00	6,66.00	2,53.79
			-4,12.21
010 Schemes of Prison Reforms (State Share) [JL]			
0	2,66.00	2,66.00	55.00
			-2,11.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Miscellaneous Development Works			
0	4,00.00	4,00.00	2,56.91
			-1,43.09

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 33 JAILS

(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	8,06.04	}	
		R	-16.08		
			7,89.96	10,55.40	+2,65.44
	004	Subsidiary Jail			
		O	10,51.30	}	
		R	-5.19		
			10,46.11	11,43.34	+97.23

Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2008).

002	Central Jails				
		O	28,21.29	}	
		S	1,02.42		
		R	-54.02		
			28,69.69	30,44.65	+1,74.96

Augmentation of fund by supplementary provision in March,2008 was stated to be required for increased establishment charges. Reasons for subsequent reduction of fund and final excess have not been intimated (June, 2008).

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 1,68,39,66	1,80,36,14	1,49,88,33	-30,47,81
Supplementary 11,96,48			
Amount surrendered during the year (31st March 2008).			11,49,67
Charged -			
Original 33,94,86	33,94,86	42,90,87	+8,96,01
Supplementary 0			
Amount surrendered during the year (31st March 2008).			78

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.30,47.81 lakh in the grant, supplementary provision of Rs.11,96.48 lakh obtained in March, 2008 proved to be fully unjustified.
- (ii) Out of total saving of Rs.30,47.81 lakh in the grant, a sum of Rs.11,49.67 lakh (37.72% of overall saving) was surrendered by the department during the year. Thus substantial portion of saving (62.28%) was retained which necessitates more control on the part of the controlling authority.

Grant No. 34 JUDICIAL

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Non Plan			
010 Family Courts-Calcutta			
O	1,42.34	1,28.12	43.83
S	14.24		
R	-28.46		
			-84.29

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for new establishment of Family Courts in Districts. Reasons for anticipated as well as final saving have not been intimated (June, 2008).

2014 Administration of Justice				
00				
105 Civil and Session Courts				
Non Plan				
005 Judicial Magistrates' Courts				
O	25,05.83	25,54.53	22,35.61	-3,18.92
S	1,96.31			
R	-1,47.61			
114 Legal Advisers and Counsels				
Non Plan				
002 Legal Remembrances				
O	7,21.43	20,21.43	10,40.18	-9,81.25
S	9,45.90			
R	3,54.10			

Enhancement of fund through supplementary provision in March, 2008 in the above cases was stated to be required for meeting higher establishment charges. Reasons for anticipated saving in the first case, anticipated excess in second one and final saving in both the cases have not been intimated (June, 2008).

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
102 High Court Non Plan			
004 Circuit Bench of Calcutta High Court at Jalpaiguri			

O	2,98.00	}	1,14.20	21.21	-92.99
R	-1,83.80				

105 Civil and Session Courts

Non Plan

002 Process and Serving
Establishment

O	5,77.55	}	5,75.02	4,38.91	-1,36.11
R	-2.53				

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2008).

2014 Administration of Justice

00

105 Civil and Session Courts

Non Plan

001 Civil and Sessions Courts

O	66,70.96	}	56,05.43	65,04.02	+8,98.59
R	-10,65.54				

Reasons for anticipated saving and final excess have not been intimated (June, 2008).

Grant No. 34 JUDICIAL

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Establishment of Fast Track Court			
0	15,00.00	15,00.00	6,59.10 -8,40.90

Reasons for saving have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Establishment of Additional Courts under upgradation Programme as recommended by the 11th Finance Commission			
		1,71.95	+1,71.95

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

Grant No. 34 JUDICIAL

Revenue(Charged)

- (i) Expenditure exceeded the appropriation by Rs.8,96.01 lakh (Rs.8,96,00,933); the excess requires regularisation.
- (ii) Though there was an overall excess of Rs.8,96.01 lakh in the appropriation, an amount of Rs.0.78 lakh was surrendered by the department during the year reflecting a lack of control over budgetary system on the part of the concerned department.
- (iii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2014 Administration of Justice			
00			
102 High Court			
Non Plan			
002 Original Side			
O	6,86.31	6,85.64	10,00.20
R	-0.67		+3,14.56

Reasons for anticipated saving and final excess have not been intimated (June, 2008).

2014 Administration of Justice

- 00
- 102 High Court
- Non Plan
- 003 Appellate Side

O	20,23.74	20,23.74	26,60.97	+6,37.23
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Reasons for excess have not been intimated (June, 2008).

Grant No. 34 JUDICIAL

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

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
102 High Court			
Non Plan			
001 Judges			
O	6,77.06	6,74.66	6,18.56
R	-2.40		-56.10

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

Grant No. 35 LABOUR

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2014 Administration of Justice			
2210 Medical and Public Health			
2230 Labour and Employment			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
Voted -			
Original	1,99,21,18	2,12,81,55	1,94,39,21
Supplementary	13,60,37		
Amount surrendered during the year (31st March 2008).			-18,42,34
Charged -			
Original	..	41	40
Supplementary	41		
Amount surrendered during the year (31st March 2008).			-1

The expenditure under the appropriation does not include the amount of Rs. 5,75,86 thousand (Rs. 5,75,86,272) met out of an advance from the Contingency Fund, sanctioned in March, 2008, but not recouped to the Fund till the close of the year.

CAPITAL -			
Major Head			
4250 Capital Outlay on other Social Services			
Voted -			
Original	70,00	76,10	39,71
Supplementary	6,10		
Amount surrendered during the year (31st March 2008).			-36,39
			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.18,42.34 lakh in the grant, supplementary provision of Rs.13,60.37 lakh obtained in March, 2008 proved to be unnecessary.
- (ii) Out of substantial saving of Rs.18,42.34 lakh (8.66% of budget provision) in the grant, the department surrendered a meagre amount of Rs.28.54 lakh (less than 2% of overall saving) during the year. This requires more control on financial management by the department.
- (iii) In case of sub-head marked (*) in the grant substantial saving occurred also during the last four successive years. Such type of persisting abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also points to adoption of budget formulation on a more realistic basis.

Grant No. 35 LABOUR

(iv) Saving occurred mainly under :

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2230	Labour and Employment				
01	Labour				
001	Direction and Administration Non Plan				
002	Enforcement of Minimum Wages for Agricultural Labours				
	O	9,11.20	9,80.28	8,82.96	-97.32
	S	69.08			
101	Industrial Relations Non Plan				
003	Administration of the Minimum Wages Act 1948				
	O	27.05	2,08.30	29.47	-1,78.83
	S	1,81.25			
02	Employment				
101	Employment Services Non Plan				
001	Employment Exchange				
	O	11,03.49	11,19.88	10,26.86	-93.02
	S	16.39			

Augmentation of fund by obtaining supplementary provision in March, 2008 in the above cases was stated to be required for meeting higher establishment charges. Reasons for final saving have not been intimated (June, 2008).

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			
001	Employees State Insurance Scheme (Medical Benefit)			
	O	14,62.10	14,48.91	10,23.86
	R	-13.19			-4,25.05
002	Medical Benefit Scheme			
	O	8,33.70	7,82.24	5,42.04
	R	-51.46		
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	6,00.00	4,18.75	3,88.00
	R	-1,81.25			-30.75

Reasons for anticipated as well as final saving in the above cases have not been intimated. (June, 2008).

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2230 Labour and Employment			
01 Labour			
101 Industrial Relations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Welfare of Agricultural Labours Construction Labours and Unorganised Labour			
0	2,00.00	2,00.00	.. -2,00.00
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provident Fund Scheme for Unorganised Workers in Urban and Rural Areas [LB]			
0	5,00.00	5,00.00	.. -5,00.00

Reasons for non-utilisation of entire budgeted fund in the above cases have not been intimated (June, 2008).

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2230 Labour and Employment			
02 Employment			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Extension of Employment Services			
O	5,00.00	5,00.00	1,71.63
			-3,28.37

Reasons for saving have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
102 Employees State Insurance Scheme			
Non Plan			
004 Hospital cost for the Insured workers and their families			
O	48,73.07	49,31.90	50,40.14
R	58.83		
			+1,08.24

Grant No. 35 LABOUR

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2230	Labour and Employment			
01	Labour			
101	Industrial Relations			
	Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003	Bidi Workers' Welfare Scheme			
	O	2,00.00	3,81.25	7,66.68
	R	1,81.25			+3,85.43

Reasons for anticipated as well as final excess have not been intimated (June, 2008).

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.)			
	O	29,76.66	39,67.02	40,63.29
	S	9,90.36			+96.27

Augmentation of fund by obtaining supplementary provision in March, 2008 was stated to be required for enhancing financial assistance from Rs.500/- to Rs.750/- per month per worker under FAWLOI scheme. Reasons for eventual excess have not been intimated (June, 2008).

Capital (Voted)

- (i) In view of overall saving of Rs.36.39 lakh in the grant, supplementary provision of Rs.6.10 lakh obtained in March, 2008 proved to be absolutely unnecessary and unrealistic.
- (ii) No portion of the substantial saving of Rs.36.39 lakh in the grant, constituting 47.82% of total budget provision, was surrendered by the department during the year.
- (iii) Similar saving was also noticed during 2006-2007 when the entire budget provision of Rs. 1,30.00 lakh in the grant remained unutilised and unsurrendered. This points to requirement of more control on the budgetary system by the financial executives.

Grant No. 36 LAND AND LAND REFORMS

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

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	4,40,50,03	4,74,88,68	4,39,65,67	-35,23,01
Supplementary	34,38,65			
Amount surrendered during the year (31st March 2008):				11,19,44

Charged -

Original	2,00,00	2,00,00	1,31	-1,98,69
Supplementary	..			
Amount surrendered during the year (31st March 2008):				Nil

CAPITAL -

Major Head

5475	Capital Outlay on other General Economic Services		
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Voted -

	Rs			
Original	11,08,72	11,73,11	9,52,27	-2,20,84
Supplementary	64,39			
Amount surrendered during the year (31st March 2008):				Nil

Grant No.36 LAND AND LAND REFORMS

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.35,23.01 lakh in the grant, supplementary provision of Rs.34,38.65 lakh obtained in March, 2008 proved to be absolutely unnecessary.
- (ii) Out of ultimate saving of Rs.35,23.01 lakh, only a sum of Rs.11,19.44 lakh was surrendered by the department during the year. Thus 68.22% of total saving was retained which requires more control on the part of the controlling authority.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2029 Land Revenue			
00			
102 Survey and Settlement Operations			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Strengthening of Revenue Administration and updating of Land Records-Modernisation of Survey Works.			
O 5.00	5.54.35	3,92.81	-1,61.54
S 5,49.35			
Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for strengthening of Revenue Administration. Reasons for saving have not been intimated (June,2008).			
2029 Land Revenue			
00			
102 Survey and Settlement Operations			
Non Plan			
003 Settlement Operation in Connection with Estate Acquisition and Land Reforms Schemes			
O 2,65,72.36	2,77,03.84	2,67,33.93	-9,69.91
S 11,31.48			

Enhancement of fund through supplementary provision obtained in March, 2008 was stated to be required for higher establishment charges. Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 36 LAND AND LAND REFORMS

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2506	Land Reforms			
00				
800	Other Expenditure			
Plan	CENTRAL SECTOR (NEW SCHEMES)			
CN001	Agrarian Studies and Computerisation of Land Records			
O	2,00.00	79.56	79.89	+0.33
S	9,99.00			
R	-11,19.44			

Enhancement of fund through supplementary provision obtained in March, 2008 was stated to be required for computerisation of land records for which additional Central Grant had been received. Reasons for surrender of fund and final excess have not been intimated (June, 2008).

2053 District Administration
00
093 District Establishments
Non Plan
001 General Establishment

O	51,69.59	56,30.49	52,41.78	-3,88.71
S	4,60.90			

Enhancement of fund through supplementary provision obtained in March, 2008 was stated to be required for increased establishment charges. Reasons for saving have not been intimated (June, 2008).

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2029 Land Revenue			
00			
102 Survey and Settlement Operations			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Crop Financing Scheme for Share Croppers & Assignees of Vested Land [LR]			
0	2,00.00	2,00.00	.. -2,00.00
2049 Interest Payments			
60 Interest on Other Obligations			
701 Miscellaneous			
Non Plan			
001 Interest on Compensation Money Payable to Land-holders			
0	1,00.00	1,00.00	.. -1,00.00
005 Other items			
0	1,00.00	1,00.00	.. -1,00.00

Reasons for non-utilisation of the entire fund in the above cases have not been intimated (June, 2008).

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2029 Land Revenue			
00			
001 Direction and Administration Non Plan			
001 Land Acquisition Establishment-Excluding Damodar Valley Corporation			
0	23,55.98	23,55.98	-1,40.36
101 Collection Charges Non Plan			
001 Establishment and other charges			
0	10,35.96	10,35.96	-1,72.78

Reasons for saving in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2029 Land Revenue			
00			
102 Survey and Settlement Operations			
Non Plan			
001 Controlling offices			
0	5,35.17	5,35.17	+1,37.71

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2053 District Administration			
00			
094 Other Establishments			
Non Plan			
001 Subdivisional Establishment			
0	25,20.77	25,20.77	26,60.93 +1,40.16

Reasons for excess in the above cases have not been intimated (June, 2008).

Revenue (Charged)

- (i) The department utilised only Rs.1.31 lakh (i.e 6.5 % of the budget estimate) during the year. Thus there was 99.34% saving in the charged appropriation. Similar saving was also noticed during 2006-07 (Rs. 2,44.19 lakh, 80% of budget estimate) and during 2005-06 (Rs. 3,01.10 lakh, 96.94% of total budget provision).
- (ii) No portion of the substantial saving of Rs.1,98.69 lakh (99.34 % of the appropriation) was surrendered by the department during the year. All these point towards requirement of more realistic views in framing budget estimate. Such practice was also noticed during 2006-07 and 2005-06 when entire savings remained unsurrendered by the department. These require more realistic control on the part of the controlling authority.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
60 Interest on Other Obligations			
701 Miscellaneous			
Non Plan			
005 Other items			
0	2,00.00	2,00.00	1.16 -1,98.84

Reasons for saving have not been intimated (June, 2008).

Grant No. 36 LAND AND LAND REFORMS

Capital(Voted)

- (i) In view of overall saving of Rs.2,20.84 lakh in the grant supplementary provision of Rs.64.39 lakh obtained in March, 2008 proved unnecessary.
- (ii) The grant exhibited substantial saving of Rs. 2,20.84 lakh (18.82% of budget estimate) during the year. Similar saving, noticed during 2006-07 (Rs. 7,51.55 lakh, 29.96 of budget provision), during 2005-06 (Rs. 2,08.18 lakh, comprising 19.77% of budget estimate) and during 2004-05 (Rs. 43.31 lakh, 97.78% of total budgetary provision), indicates lack of realistic control over budgetary system on the part of the controlling authority.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
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	4,00.00	4,00.00	3,13.60 -86.40
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Purchase of Land under Homestead-cum-Kitchen Garden Scheme			
0	4,00.00	4,00.00	3,18.60 -81.40

Reasons for saving in the above cases have not been intimated (June, 2008).

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	2,28,43	2,28,43	2,00,05	-28,38
Supplementary	..			

Amount surrendered during the year (31st March 2008).				Nil
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Notes and Comments -

Revenue (Voted)

(i) No portion of total saving of Rs. 28.38 lakh (12.43% 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)			
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
010 Law Department			
0	2,28.43	2,28.43	2,00.05 -28.38

Reasons for saving have not been intimated (June, 2008).

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		
2204	Sports and Youth Services		
2235	Social Security and Welfare		
2250	Other Social Services		
2251	Secretariat-Social Services		
Voted -			
Original	47,02,31	2,39,40,54	1,10,76,09
Supplementary	1,92,38,23		
Amount surrendered during the year (31st March 2008).			-1,28,64,45
			Nil

CAPITAL -			
Major Head			
4202	Capital Outlay on Education, Sports, Art and Culture		
4235	Capital Outlay on Social Security and Welfare		
Voted -			
Original	9,00,00	10,00,00	9,00,00
Supplementary	1,00,00		
Amount surrendered during the year (31st March 2008).			-1,00,00
			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.1,28,64.45 lakh (53.73% of the total budget provision) in the grant, supplementary provision of Rs.1,92,38.23 lakh obtained in March, 2008 proved to be excessive.
- (ii) No portion of the total saving of Rs.1,28,64.45 lakh was surrendered by the department during the year. Saving of Rs.16,34.54 lakh (79.11%) during 2006-07, Rs.88.32 lakh (20.86%) during 2005-06 and Rs.57.91 lakh (15.31%) during 2004-05 was also noticed. This indicates lack of control on the part of the controlling authority towards budget formulation.

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2202 General Education			
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Assistance for Computer Education in Non-Government Secondary Schools [MD]			
0	1,20.00	1,20.00	-1,20.00
SP015 Provision for Common Rooms for Girls, Toilets and Drinking Water Facilities [MD]			
0	2,40.00	2,40.00	-2,40.00
SP016 Provision for Additional Teachers for Maintaining an Optimum Teachers Students Ratio [MD]			
0	1,50.00	1,50.00	-1,50.00
03 University and Higher Education			
103 Government Colleges and Institutes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Development of Calcutta Madrasah [MD]			
0	2,00.00	2,00.00	-2,00.00
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Construction of Showrabardi Bhavan -- Office Building of Wakf Board (ACA) [MD]			
0	2,00.00	2,00.00	-2,00.00

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP008 Construction of Second Haj House (ACA) [MD]			
O	2,00.00	2,00.00	..
			-2,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2008).

2202 General Education			
02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			
Non Plan			
013 Assistance to Non-Government Madrashah [MD]			
O	10,19.61	1,62,69.61	68,12.41
S	1,52,50.00			-94,57.20

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for payment of salaries of teaching and non-teaching staff of Non-Government Madrashes. Reasons for final saving have not been intimated (June, 2008).

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2202 General Education			
02 Secondary Education			
101 Inspection			
Non Plan			
004 Mens Branch			
O	92.10	99.22	1.69
S	7.12		
			-97.53

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required to meet higher establishment charges. Reasons for final saving have not been intimated (June, 2008).

2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Multi-Sectoral Development Scheme for Minorities			
S	16,00.00	16,00.00	.. -16,00.00

Creation of fund through supplementary provision obtained in March, 2008 was stated to be required for payment of scholarship for professional and technical courses and also for Multi-Sectoral Development Scheme for Minorities. Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2202 General Education			
80 General			
107 Scholarships			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Post-Matric Scholarship Scheme for Students belonging to Minority Communities			
S	2,55.00	2,55.00	.. -2,55.00
CS004 Pre-matric scholarship for students belonging to Minority Communities			
S	5,10.00	5,10.00	.. -5,10.00
Creation of fund through supplementary provision obtained in March, 2008 was stated to be required for payment of scholarship to students belonging to minority communities. Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).			
2202 General Education			
02 Secondary Education			
001 Direction and Administration			
Non Plan			
006 Payment of Service Charges to Banks			
O	1,61.00	1,61.00	0.07 -1,60.93

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2202 General Education			
01 Elementary Education			
109 Scholarships and Incentives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 School dress for Girl Students in Primary Schools			
0	70.00	70.00	2,18.75
			+1,48.75
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Scheme for construction of Muslim Girls' Hostels in the Districts formulated by the Minority Cell under Home Deptt.			
0	1,00.00	1,00.00	2,23.07
			+1,23.07

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Stipend to Meritorious Muslim Students (through West Bengal Minorities Development and Finance Corporation) (MD)			
	..	4,49.00	+4,49.00

Reasons for incurring expenditure without Budget provision have not been intimated (June, 2008).

2202 General Education			
02 Secondary Education			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP044 Improvement of Buildings of Jr. High Schools			
O 1,30.00	} 11,42.00	15,99.51	+4,57.51
S 10,12.00			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for improvement of buildings of Junior High Schools. Reasons for final excess have not been intimated (June, 2008).

Capital(Voted)

- (i) In view of overall saving of Rs.1,00.00 lakh (10% of the budget estimate) in the grant, supplementary provision of Rs.1,00.00 lakh obtained in March, 2008 proved to be unjustified.
- (ii) No portion of the saving of Rs.1,00.00 lakh was surrendered by the department during the year.

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
201 Elementary Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Construction of Administrative Building of the West Bengal Board of Madrasha Education			
S	1,00.00	1,00.00	-1,00.00

Creation of fund through supplementary provision obtained in March, 2008 was stated to be required for construction of Administrative Building of the West Bengal Board of Madrasha Education. Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

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	14,75,24,86	16,05,57,70	13,35,69,18
Supplementary	1,30,32,84		
Amount surrendered during the year (31st March 2008).			-2,69,88,52
			32,16
Charged -			
Original	90,46	90,46	90,19
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-27
			Nil
CAPITAL -			
Major Head			
4217 Capital Outlay on Urban Development			
6004 Loans and Advances from the Central Government			
6217 Loans for Urban Development			
Voted -			
Original	1,16,70,00	1,16,70,00	81,29,39
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-35,40,61
			Nil
Charged -			
Original	87,61	87,61	87,60
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-1
			Nil

Grant No. 39 MUNICIPAL AFFAIRS

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.2,69,88.52 lakh in the grant, augmentation of fund by obtaining supplementary provision of Rs.1,30,32.84 lakh proved unrealistic.
- (ii) Out of substantial saving of Rs.2,69,88.52 lakh in the grant, constituting 16.81% of the budget provision, a negligible amount of Rs.32.16 lakh, i.e. less than one percent of overall saving, was surrendered by the department during the year. This necessitates more control on the part of the controlling officer.
- (iii) The sub-head marked (*) in the grant exhibited saving of substantial nature continuously for last four years, since 2003-04. This persistent saving is to be taken care of before formulating budget provision for the succeeding years.
- (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 50,00.00	72,31.00	69,19.60	-3,11.40
S 22,31.00			
200 Other Miscellaneous Compensations and Assignments			
Non Plan			
034 Fixed Grants Municipal Corporation and other Urban Local Bodies			
O 1,32,00.00	1,42,73.42	1,41,55.47	-1,17.95
S 10,73.42			

Augmentation of fund by obtaining supplementary provision in March, 2008 in the above cases was stated to be required for additional grants to Urban Local Bodies in respect of their share of Entertainment Tax and for additional fixed grants to them. Reasons for final saving have not been intimated (June, 2008).

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Local Bodies, Corporations, Urban development Authorities, Town Improvement Boards, etc			
Non Plan			
009 Grants to Local Bodies in Connection with Their Election			
O	7,82.00	7,79.07	1,36.75
R	-2.93		
			-6,42.32

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

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)			
SP054 National Urban Information System (State Share) [MA]			
O	1,00.00	1,00.00	..
			-1,00.00
SP055 Grants for UIDSSMT & IHSDP under JNNURM (State Share) [MA]			
O	14,20.00	14,20.00	..
			-14,20.00
SP056 Grants for UIDSSMT & IHSDP under JNNURM (Central Share) [MA]			
O	56,80.00	56,80.00	..
			-56,80.00

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP022 Grants to UDISSMT & HSDP under JNNURM (Central Share) [MA]			
0	18,40.00	18,40.00	.. -18,40.00
Reasons for non-utilisation of entire budget provision in the above cases have not been intimated (June, 2008).			
2217 Urban Development			
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 KMD & Non-KMD Areas [MA]			
0	1,24,54.00	1,24,54.00	1,21,13.27 -3,40.73
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Development of Municipal Corporations outside Calcutta Metropolitan Area			
0	2,20.00	2,20.00	10.83 -2,09.17
SP035 Calcutta Environmental Improvement Project			
0	1,69,60.00	1,69,60.00	86,85.94 -82,74.06

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP039 Italian Govt. aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (Italy) *			
O	50,00.00	50,00.00	2,15.00
			-47,85.00
SP044 Kolkata Environmental Improvement Project (ADB) (State Share)			
O	34,37.00	34,37.00	30,00.00
			-4,37.00
SP048 Employment Generation in Urban Areas			
O	16,50.00	16,50.00	3,63.11
			-12,86.89
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Kolkata Environmental Improvement Project (ADB) State Share			
O	2,00.00	2,00.00	65.22
			-1,34.78
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Kolkata Environmental Improvement Project (ADB) Central Share			
O	72,74.00	72,74.00	3.93
			-72,70.07
80 General			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Grants to Urban Local Bodies as per Recommendation of Second State Finance Commission (GLB) [MA]			
O	18,46.34	18,46.34	14,55.71
			-3,90.63

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Grants to Urban Local Bodies as per recommendation of Second State Finance Commission			
0	50,82.18	50,82.18	41,83.62 -8,98.56

Reasons for saving in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
80 General			
800 Other Expenditure			
Non Plan			
001 Grant to CMC / HMC for adjustment of Energy Bills of CESC.			
S	88,42.55	88,42.55	96,45.24 +8,02.69

Creation of fund by obtaining supplementary provision in March, 2008 was stated to be required for re-imbursement of Energy Bills paid to CESC by KMC. Reasons for final excess have not been intimated (June, 2008).

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
191 Assistance to Local Bodies, Corporations, Urban development Authorities, Town Improvement Boards, etc			
Non Plan			
019 Fixed Grant to the Municipal Corporations and other Urban Local Bodies towards Salaries of their Employees			
0	3,38,91.00	3,38,91.00	3,47,87.49 +8,96.49
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Municipal Areas			
0	2,00.00	2,00.00	12,07.16 +10,07.16
SP046 Kolkata Urban Services for the Poor (DIFD) (EAP)			
0	87,92.00	87,92.00	1,06,44.00 +18,52.00
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Employment generation in Urban Areas			
0	16,50.00	16,50.00	27,49.25 +10,99.25
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Municipal Areas [MA]			
0	2,00.00	2,00.00	4,22.37 +2,22.37
SP018 Grants for UIDSSMT & IHSDP under JNNURM (State Share) [MA]			
0	4,60.00	4,60.00	5,50.02 +90.02

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Grants for UIDSSMT & IHSDP under JNNURM (State Share)			
0	1,20.00	1,20.00	4,60.11 +3,40.11
SP010 Grants for UIDSSMT & IHSDP under JNNURM (Central Share) [MA]			
0	4,80.00	4,80.00	7,73.31 +2,93.31
80 General			
001 Direction and Administration Non Plan			
001 Municipal Administration			
0	3,76.55	3,76.55	7,61.92 +3,85.37

Reasons for excess in all the above cases have not been intimated (June, 2008).

Capital (Voted)

- (i) The grant disclosed substantial saving to the tune of Rs. 35,40.61 lakh during the year. Similar significant saving, exhibited during 2006-07 (Rs. 42,43.39 lakh, constituting 38.91% of budget estimate), during 2004-05 (huge saving of Rs. 1,25,87.73 lakh, constituting 92.11% of budget grant) and during 2005-06 (Rs. 65,98.60 lakh, comprising 83.42% of budget provision), point to requirement of scientific views during budget framing.
- (ii) No portion of the relatively large saving of Rs.35,40.61 lakh (30.34 % of the budget provision) was surrendered by the department during the year

Grant No. 39 MUNICIPAL AFFAIRS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6217 Loans for Urban Development			
60 Other Urban Development Schemes			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB) (EAP) (MA)			
0	72,70.00	72,70.00	67,59.60
			-5,10.40

Reasons for saving have not been intimated (June, 2008).

6217 Loans for Urban Development			
60 Other Urban Development Schemes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Loans to Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB) (EAP) [MA]			
0	25,96.00	25,96.00	..
			-25,96.00
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	5,20.00	5,20.00	..
			-5,20.00

Reasons for non-utilisation of entire budget provision in the above cases have not been intimated (June, 2008).

Grant No. 39 MUNICIPAL AFFAIRS

(iv) Saving mentioned above was partly counter-balanced by excess as 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	12,74.00	12,74.00	13,69.79
			+95.79

Reasons for excess have not been intimated (June, 2008).

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		
2230	Labour and Employment		
2235	Social Security and Welfare		
2501	Special Programmes for Rural Development		
2505	Rural Employment		
2515	Other Rural Development Programmes		
2575	Other Special Areas Programmes		
3451	Secretariat-Economic Services		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
Voted -			
Original	20,77,36,00	22,30,42,22	21,05,27,71
Supplementary	1,53,06,22		
Amount surrendered during the year (31st March 2008).			-1,25,14,51
Charged -			
Original	2,25,00	5,35,50	1,28,15
Supplementary	3,10,50		
Amount surrendered during the year (31st March 2008).			-4,07,35
CAPITAL -			
Major Head			
4515	Capital Outlay on other Rural Development Programmes		
6003	Internal Debt of the State Government		
Voted -			
Original	5,00	5,00	4,99
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-1
Charged -			
Original	1,72,00	1,72,00	7,48
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-1,64,52

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.1,25,14.51 lakh in the grant, supplementary provision of Rs.1,53,06.22 lakh obtained in March, 2008 proved to be excessive.
- (ii) No portion of the substantial saving of Rs.1,25,14.51 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)			
2515 Other Rural Development Programmes			
00			
102 Community Development Non Plan			
001 Block Headquarters			
O 71,88.38	71,89.48	66,29.15	-5,60.33
R 1.10			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 DFID assisted Scheme for strengthening Rural Decentralisation (SRD) in West Bengal			
O 35,48.00	33,02.69	8,73.34	-24,29.35
R -2,45.31			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Scheme under RIDF			
O 58,16.00	48,41.00	32,47.90	-15,93.10
R -9,75.00			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
103 Entertainment Tax			
Non Plan			
006 Grants-in-aid to the Panchayat from Panchayat Fund [PN]			
O 31,50.00 } R -5,61.26 }	25,88.74	14,87.19	-11,01.55

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 National Old Age Pension Scheme (State Share)			
O 1,03,60.00	1,03,60.00	69,40.48	-34,19.52

Reasons for saving have not been intimated (June, 2008).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2505 Rural Employment			
60 Other Programmes			
104 Sampoorna Grameen Rozgar Yojana			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 State Share of Expenditure under Sampoorna Grameen Rozgar Yojana			
0	10,00.00	10,00.00	5,36.22
			-4,63.78
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)			
0	98,19.00	98,19.00	88,93.74
			-9,25.26
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 State Share of Expenditure under NREGS [PN]			
0	50,00.00	50,00.00	43,76.91
			-6,23.09
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 State Share of Expenditure under Sampoorna Grameen Rozgar Yojana [PN]			
0	2,00.00	2,00.00	1,03.83
			-96.17

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2515 Other Rural Development Programmes			
00			
001 Direction and Administration			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Assistance to State Institute of Rural Development WBSRDA, PRIs and other institutions/agencies for e-PRI Mission Mode Project			
0	1,00.00	1,00.00	11.55 -88.45
003 Training			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Assistance to State Institute of Rural Development and other Agencies			
0	1,00.00	1,00.00	.. -1,00.00
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			
0	16,50.00	16,50.00	13,45.84 -3,04.16
012 Grants-in-aid/contributions to the Zilla Parishad - Contributions towards salaries of the employees of the Zilla Parishads			
0	25,19.58	25,19.58	23,78.97 -1,40.61

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
196 Assistance to Zilla Parishad/District Level Panchayat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Assistance to Zilla Parishads for meeting the critical gap in rural development schemes and other development programme in Backward Rural Areas			
0	20,00.00	20,00.00	18,43.55 -1,56.45
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under RIDF in SC Areas			
0	54,38.00	54,38.00	31,25.79 -23,12.21
SP002 Grants to Panchayat Bodies as per recommendation of Second State Finance Commission			
0	1,08,40.15	1,08,40.15	79,43.54 -28,96.61
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Schemes under RIDF in Tribal Areas			
0	12,46.00	12,46.00	9,57.53 -2,88.47
SP002 Grants to Panchayat Bodies as per recommendation of Second State Finance Commission			
0	16,82.90	16,82.90	12,22.29 -4,60.61
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			
0	10,00.00	10,00.00	8,06.25 -1,93.75

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	1,53,05.95	1,12,95.31	-40,10.64
SP024 DFID assisted Scheme for strengthening Rural Decentralisation (SRD) in West Bengal			
O 1,14,52.00 } R -55,10.11 }	59,41.89	24,92.76	-34,49.13

Reasons for saving in the above cases have not been intimated (June, 2008).

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)			
SP003 Promotion of SHG Movement [PN]			
O 1,75.00 } S 4,75.00 }	6,50.00	1,33.70	-5,16.30
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Promotion of SHG Movement			
O 50.00 } S 1,50.00 }	2,00.00	49.89	-1,50.11

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head		Total grant	Actual expenditure	Excess (+) Saving (-)	
			(In lakhs of rupees)		
800	Other Expenditure				
	Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP006	Promotion of SHG Movement				
	O	2,75.00	} 10,00.00	} 2,74.40	} -7,25.60
	S	7,25.00			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for promotion of Self Help Group Movement. Reasons for final saving have not been intimated (June, 2008).

2501 Special Programmes for Rural Development

01 Integrated Rural Development Programme

789 Special component plan for SC

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP004 Backward Region Grant Fund [PN]

	O	1,28,30.00	} 1,81,58.50	} 1,33,20.00	} -48,38.50
	S	48,41.00			
	R	4,87.50			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for releasing additional fund received from Government of India for the Development of Backward Region (Backward Region Grant Fund). Reasons for anticipated as well as final saving have not been intimated (June, 2008).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head		Total grant	Actual expenditure	Excess (+) Saving (-)	
			(In lakhs of rupees)		
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	18,50.00	} 67,67.27	35,18.11	-32,49.16
	S	31,50.00			
	R	17,67.27			
789 Special Component Plan for SC					
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)					
SP001 State Share of Indira Awas Yojana					
	O	14,00.00	} 52,01.44	33,11.67	-18,89.77
	S	24,50.00			
	R	13,51.44			
<p>Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for releasing state matching share on Indira Awas Yojana and also for meeting additional establishment charges. Reasons for anticipated as well as final saving have not been intimated (June, 2008).</p>					
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) [PN]					
	O	4,37.50	} 20,21.23	11,84.26	-8,36.97
	S	8,82.50			
	R	7,01.23			

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)					
SP003 Swarnajayanti Gram Swarajgar Yojana (SGSY)					
	O	6,87.50	31,01.95	17,89.43	-13,12.52
	S	13,12.50			
	R	11,01.95			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for releasing state matching share for Swarnajayanti Gram Swarajgar Yojana. Reasons for anticipated as well as final saving have not been intimated (June, 2008).

2501 Special Programmes for Rural
Development

05 Waste Land Development

800 Other Expenditure

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP001 Integrated Westland
Development Programme

	O	1,00.00	1,00.00	19.50	-80.50
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Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 National Old Age Pension Scheme (State Share) (NSAP) [PN]			
0	29,00.00	29,00.00	0.06 -28,99.94
SP005 Provision against ACA for National Family Benefit Scheme (Central Share) (NSAP) [PN]			
0	3,40.00	3,40.00	1,36.00 -2,04.00
796 Tribal Area Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 National Old Age Pension Scheme (State Share) [NOAPS] (NSAP) [PN]			
0	11,40.00	11,40.00	5,89.83 -5,50.17

Reasons for saving have not been intimated (June, 2008).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

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

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2505	Rural Employment			
01	National Programmes			
702	Jawahar Gram Samridhi Yojana Non Plan			
001	Rural Works Programmes			
	O	22,11.20	23,23.73	29,63.08
	S	1,12.33		
	R	0.20		
				+6,39.35
795	Tribal Areas Sub-Plan			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002	State Share for Indira Awas Yojana (State Share) [PN]			
	O	3,50.00	7,97.52	8,49.14
	S	1,01.00		
	R	3,46.52		
				+51.62
<p>Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for releasing state matching share on Indira Awas Yojana and also for meeting additional establishment charges. Reasons for anticipated as well as final excess have not been intimated (June, 2008).</p>				
2501	Special Programmes for Rural Development			
01	Integrated Rural Development Programme			
796	Tribal Areas Sub-Plan			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003	Backward Region Grant Fund			
	O	51,32.00	53,27.00	53,28.00
	R	1,95.00		
				+1.00

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Backward Region Grant Fund			
O 76,98.00 }	79,90.50	79,92.00	+1.50
R 2,92.50 }			

Reasons for anticipated as well as final excess in the above cases have not been intimated (June, 2008).

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

102 Pensions under Social Security Schemes

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)

O	1,03,60.00	1,03,60.00	1,41,70.55	+38,10.55
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Reasons for excess have not been intimated (June, 2008).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Provision against ACA for National Old Age Pension Scheme (Central Share)			
O	29,00.00	29,00.00	46,44.91
			+17,44.91
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	11,40.00	11,40.00	25,30.39
			+13,90.39

Reasons for excess in the above cases have not been intimated (June, 2008).

2515 Other Rural Development Programmes

00

101 Panchayati Raj
Non Plan

004 Contribution towards salaries of Employees of Gram panchayats

O	1,66,37.44	}	1,66,16.84	1,92,65.84	+26,49.00
R	-20.60				

Reasons for final excess have not been intimated (June, 2008).

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			
010 Grants-in-aid/contributions to the Panchayat Samities - Contribution towards salaries of the employees of Panchayat Samities			
O	8,42.62	13,42.62	10,99.65
R	5,00.00			-2,42.97

Reasons for final saving have not been intimated (June, 2008).

2505 Rural Employment			
60 Other Programmes			
106 National Rural Employment Guarantee Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Expenditure under Rural Employment Guarantee Programme in Howrah District			
		6,60.00	+6,60.00
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Expenditure under Rural Employment Guarantee Programme in Howrah District			
		3,40.00	+3,40.00
Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Provision against ACA for National Family Benefit Scheme (Central Share)			
O	12,24.00	21,05.89	49,78.28
S	8,81.89		
			+28,72.39

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for releasing additional fund received from Government of India in respect of National Family Benefit Scheme Under National Social Assistance Programme. Reasons for excess have not been intimated (June, 2008).

2505 Rural Employment			
60 Other Programmes			
105 Food for Work Programme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Transportation and Distribution Charges of Foodgrains under National Food for Work Programme			
R	2,45.31	2,45.31	1,15.48
			-1,29.83

Reasons for creation of fund by way of re-appropriation and final saving have not been intimated (June, 2008).

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 [PN]			
O 15,00.00	15,00.00	24,00.36	+9,00.36
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Assistance to Panchayat Raj Bodies for Sewerage and Rural Sanitation			
O 15,00.00	15,00.00	25,63.37	+10,63.37
SP013 Assistance to Panchayati Raj Bodies for Running Sishu Siksha Kendra (CECs)			
O 5,00.00	5,00.00	98,06.88	+93,06.88
SP019 Assistance to Panchayati Raj Bodies for running Madhya Shiksha Karmasuchi (MSK)			
O 2,00.00	2,00.00	33,03.48	+31,03.48
SP026 Assistance to West Bengal State Rural Development Agency (WBSRDA)			
O 70.00	70.00	5,07.17	+4,37.17

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

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)			
SP009 Comprehensive Area Development Project [PN]			
0	20,80.00	20,80.00	23,12.50 +2,32.50
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
200 Other Miscellaneous Compensations and Assignments			
Non Plan			
041 Grants to Zilla Parishads in lieu of Landlords' Tenants' Share of Cesses [PN]			
0	52.50	52.50	20,00.00 +19,47.50

Reasons for excess in the above cases have not been intimated (June, 2008).

Revenue(Charged)

- (i) In view of overall saving of Rs.4,07.35 lakh in the appropriation, supplementary provision of Rs.3,10.50 lakh obtained in March, 2008 proved to be injudicious.
- (ii) No portion of the substantial saving of Rs.4,07.35 lakh in the appropriation (76.07% of total Budget provision) was surrendered by the department during the year.
- (iii) The appropriation also disclosed huge saving persistently for the last three years, viz., 100% in 2004-05, 44.35% in 2005-06 and 76.09% in 2006-07. This necessitates adoption of more realistic approach towards budget formulation by the controlling authority.

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

(iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
026 Loans from LICICI [PN]			
O	10.00		
S	10.00		
	} 20.00	..	-20.00
036 Loans from HUDCO (PN)			
O	2,00.00		
S	3,00.00		
	} 5,00.00	1,22.59	-3,77.41

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for payment of interest in respect of loans taken from HUDCO. Reasons for final saving have not been intimated (June, 2008).

Capital (Charged)

- (i) No portion of the huge saving of Rs.1,64.52 lakh, constituting 95.65% of Budget provision, was surrendered by the department during the year.
- (ii) The position was the same during the last three years. Entire budget provision in appropriation under capital portion remained un-utilised in 2006-07 and 2004-05; whereas overall saving was 95.36% of budget provision in 2005-06. This necessitates adoption of effective means in budget formulation by the financial executive.

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			
109 Loans from other Institutions Non Plan			
021 Loans from the Housing and Urban Development Corporation [PN]			
0	1,50.00	1,50.00	-1,50.00

Reasons for saving have not been intimated (June, 2008).

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	3,05,20	3,39,50	2,77,16
Supplementary	34,30		
Amount surrendered during the year (31st March 2008).			-62,34
			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 62.34 lakh in the grant, supplementary provision of Rs. 34.30 lakh obtained in March, 2008 proved to be unjustified.
- (ii) No portion of the saving of Rs. 62.34 lakh (18.36% of the budget estimate) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2070	Other Administrative Services		
00			
800	Other Expenditure		
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)		
SP005	West Bengal Youth Parliament Competition Scheme in Educational Institutions [PA]		
O	2,00.00	2,25.00	1,75.42
S	25.00		
			-49.58

Enhancement of fund through supplementary provision obtained in March, 2008 was stated to be required for West Bengal Youth Parliament Competition scheme in educational institutions. Reasons for final saving have not been intimated (June 2008).

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

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			
2070 Other Administrative Services			
Voted -			
Original	15,10,32	15,66,06	14,98,38
Supplementary	55,74		
Amount surrendered during the year (31st March 2008).			-67,68
Charged -			
Original	9,59	9,59	9,59
Supplementary	..		
Amount surrendered during the year (31st March 2008).			..

1,11,32

Nil

CAPITAL -

Major Head			
4216 Capital Outlay on Housing			
6004 Loans and Advances from the Central Government			
Voted -			
Original	50,00	50,00	26,63
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-23,37
Charged -			
Original	21,56	21,56	21,56
Supplementary	..		
Amount surrendered during the year (31st March 2008).			..

Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.67.68 lakh in the grant, supplementary provision of Rs.55.74 lakh obtained in March, 2008 proved to be useless.
- (ii) During the year the department surrendered Rs.1,11.32 lakh, which was greater than the final saving of Rs.67.68 lakh. This discloses casual approach of the department towards financial management.

Grant No.42 PERSONNEL AND ADMINISTRATIVE REFORMS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2052 Secretariat - General Services			
00			
090 Secretariat Non Plan			
021 Home (Personnel and Administrative Reforms) Department			
O 4,96.53	5,29.56	5,24.10	-5.46
S 55.74			
R -22.71			
<p>Augmentation of fund by supplementary provision obtained in March,2008 was stated to be required for meeting higher establishment charges. Reasons for reduction of fund through surrender and final saving have not been intimated (June,2008).</p>			
2070 Other Administrative Services			
00			
003 Training Non Plan			
002 Training of Administrative Officers			
O 80.28	58.98	51.44	-7.54
R -21.30			
005 Maintenance of A.T.I. Bidhan Nagar			
O 2,05.41	1,79.40	1,74.20	-5.20
R -26.01			

Reasons for reduction of fund through surrender and final saving have not been intimated (June,2008).

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2070 Other Administrative Services			
00			
104 Vigilance			
Non Plan			
001 State Headquarters			
O	4,09.57		
R	-29.17		
	3,80.40	4,38.28	+57.88

Reasons for reduction of fund through surrender/re-appropriation and thereafter eventual excess have not been intimated (June, 2008).

Capital (Voted)

(i) Out of total saving of Rs.23.37 lakh, constituting 46.74 % of the budget provision, the department surrendered nothing during the year. Similarly, entire grant of Rs. 18.50 lakh during 2005-06, Rs. 11.94 lakh during 2004-2005, Rs. 5.40 lakh during 2003-04 and Rs. 40.16 lakh (constituting 80.32% of total budget provision) during 2006-07 also were not surrendered by the department. This indicates lack of control on the part of the financial executives towards budgetary system.

(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			
O	50.00	26.63	-23.37

Reasons for saving have not been intimated (June,2008).

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	41,32,11	42,26,11	60,89,43
Supplementary	94,00		
Amount surrendered during the year (31st March 2008).			+18,63,32
Charged -			
Original	21,02,96	21,02,96	13,15,11
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-7,87,85
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	16,63,50,00	17,75,51,00	17,81,96,16
Supplementary	1,12,01,00		
Amount surrendered during the year (31st March 2008).			+6,45,16
Charged -			
Original	31,28,65	42,48,65	42,48,19
Supplementary	11,20,00		
Amount surrendered during the year (31st March 2008).			-46
			1,96

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Notes and Comments -

Revenue (Voted)

- (i) Expenditure exceeded the grant by Rs.18,63.32 lakh (Rs.18,63,31,583); the excess requires regularisation.
- (ii) In view of excess of Rs.18,63.32 lakh in the grant, supplementary provision of Rs.94.00 lakh obtained in March, 2008 proved to be inadequate.
- (iii) Though there was an excess in the grant, the department surrendered Rs. 82.96 lakh. This indicates lack of control on the part of the controlling authority.
- (iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2801 Power			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Subsidy to the Agricultural Consumers' for Energisation of Power Driven pump sets			
R	20,00.00	20,00.00	20,00.00

Creation of fund through re-appropriation from within the grant was stated to be required for payment of subsidies to agricultural consumers for energisation of power driven pump sets.

Revenue (Charged)

- (i) Though there was overall saving of Rs.7,87.85 lakh in the appropriation, the department surrendered Rs.8,02.94 lakh, which is greater than the overall saving of Rs. 7,87.85 lakh during the year. This indicates lack of control over financial management on the part of the controlling authority.
- (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			
014 Interest on Loans from Rural Electrification Corporation of India			
O	20,00.00	11,96.85	12,11.93
R	-8,03.15			+15.08

Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Capital(Voted)

- (i) Expenditure exceeded the grant by Rs.6,45.16 lakh (Rs.6,45,16,295); the excess requires regularisation.
- (ii) In view of excess of Rs.6,45.16 lakh in the grant, the supplementary provision of Rs.1,12,01.00 lakh obtained in March, 2008 proved to be inadequate.
- (iii) Though there was an excess of Rs.6,45.16 lakh in the grant, the department surrendered Rs.3,00.99 lakh during the year indicating lack of control over the financial management on the part of the controlling authority.
- (iv) 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			
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 24,00.00 } 1,09,00.00 1,09,00.00 ..			
R 85,00.00 }			
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 6,00.00 } 26,00.00 26,00.00 ..			
R 20,00.00 }			

Anticipated excess in the above cases was stated to be occurred due to state Government's enhanced equity participation in Sagardighi T.P.P.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Equity Participation of the State Govt. for implementation of Santaldih Thermal Power Stn. (1x250 MW Extn. unit)			
O 35,00.00 }	1,52,15.00	1,52,15.00	..
R 1,17,15.00 }			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Equity Participation of the State Govt. for Santaldih TPS (1x250 MW Extn)			
O 12,00.00 }	53,65.00	53,65.00	..
R 41,65.00 }			
796 Tribal Areas Sub Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Equity Participation of the State Govt. for Santaldih TPS (1x250 MW Extn)			
O 3,00.00 }	13,20.01	13,20.01	..
R 10,20.01 }			

Anticipated excess in the above cases was stated to be occurred due to state Government's enhanced equity participation in Santaldih T.P.P.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4801 Capital Outlay on Power Projects			
06 Rural Electrification			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Assistance to WBSEDCL for implementation of the Scheme for transportation of Grid Power to Sagar Island			
R	4,50.00	4,50.00	4,50.00 ..

Creation of fund through re-appropriation was stated to be required for implementation of the new scheme for transportation of Grid Power to Sagar Island.

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)			
SP005 Equity Participation of the State Govt. for Implementation of Sagardighi Thermal Power Project			
O	70,00.00	} 3,10,00.00	3,10,00.00 ..
S	1,12,01.00		
R	1,27,99.00		

Enhancement of fund by obtaining supplementary provision in March, 2008 and through re-appropriation was stated to be required for investment of the state Govt. in the form of equity participation for implementation of Sagardighi Thermal Power Project.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Durgapur Project Ltd.			
O 70.00	}	7,70.00	7,70.00
R 7,00.00			

Enhancement of fund through re-appropriation from within the grant was stated to be required for payment of outstanding coal bills of B.C.C.I.

4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Equity participation of the State Government for transferring assets from WBREDCL to WBSEB/WBSEDCL			
R 1,94,76.08	}	1,94,76.08	1,94,76.08

Reasons for creation of fund through re-appropriation from within the grant have not been intimated (June, 2008).

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)			
SP006 Loans to W B State Electricity Board for Transmission and Distribution (OECF)			
R	14,56.17	14,56.17	15,55.06 +98.89

Creation of fund through re-appropriation from within the grant was stated to be necessitated for repayment/adjustment during 2007-08 of the amounts sanctioned by Govt. of India in respect of the works executed during 2006-07. Reasons for final excess have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Non Plan			
003 Loans to WB Power Development Corporation Ltd.			
		..	-19,95.67 -19,95.67
006 Other Misc. Loans			
		..	-98.89 -98.89

Minus expenditure in the above cases were attributed to correction of loan balances on reconciliation.

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			
O 2,45,00.00 } R -1,79,40.63 }	65,59.37	89,26.91	+23,67.54
SP004 Loans to State Electricity Board on account of OECF for Purulia Plant (State Share)			
O 43,00.00 } R -42,01.43 }	98.57	3,10.07	+2,11.50

Saving in the above cases was stated to be anticipated mainly due to non-fulfilment of commitment by the contractors. Reasons for final excess have not been intimated (June, 2008).

6801 Loans for Power Projects			
00			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 OECF Projects-Loans to WBPDC Ltd. EAP			
O 30,00.00 } R -11,08.96 }	18,91.04	18,91.24	+0.20

Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

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)			
SP008 Loans to Durgapur Project Ltd.			
O	2,00.00	..	..
R	-2,00.00	..	..
205 Transmission and Distribution Schemes			
Non Plan			
001 Loans to W.B. State Electricity Board for Transmission and distribution of Power in Salt Lake Township			
O	2,00.00	..	..
R	-2,00.00	..	..
Withdrawal of entire budgeted fund in the above cases was stated to be due to non-submission of claims.			
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 OECF Projects Loans to W B Power Development Corporation Ltd.			
O	3,50,00.00	3,02,90.51	3,02,90.51
R	-47,09.49		

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head		Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP015	Loans to W.B. State Electricity Board for Transmission and Distribution (State Share)(OECE)(EAP)			
	O	7,00.00	61.99	61.99
	R	-6,38.01		

Saving in the above cases was stated to be anticipated due to inadequate and non-sequential supply of equipment and materials, delay in placement of orders and engagement of inadequate man power by BHEL.

6801 Loans for Power Projects

00

205 Transmission and Distribution Schemes

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP004 Loans to WBSEB for
Implementation of Schemes
under RIDF (RIDF) (PO)

O	70,00.00	52,50.01	67,71.17	+15,21.16
R	-17,49.99			

Anticipated saving was stated to be occurred due to delay in acquisition of land owing to public disputes and delay in obtaining approval from Railway authorities for implementation of System Improvement Work under RIDF VII & VIII. Reasons for final excess have not been intimated (June, 2008).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
789 Special Component Plan for S.C			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 OECF Projects-Loans to WBPDC Ltd. EAP			
	O 1,20,00.00 } R -44,35.10 }	75,64.90	75,64.90

Anticipated saving was stated to be occurred due to inadequate and non-sequential supply of equipment and materials, delay in placement of orders and engagement of inadequate man power by BHEL.

4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1X300MW) [PO]			
	O 7,00.00 } R -7,00.00 }	..	..
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Equity Participation of the State Govt. for Implementation of Unit 7A of DPL (1X300MW) [PO]			
	O 2,40.00 } R -2,40.00 }	..	..

No tangible reasons for withdrawal of entire fund in the above two cases have been intimated (June, 2008).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Equity Participation of the State Govt. for Implementation of the 7th unit (1x300 MW) of DPL			
O	28,00.00		
R	-2,00.00	26,00.00	..
	26,00.00		
Reasons for reduction of fund through re-appropriation/surrender have not been intimated (June, 2008).			
6801 Loans for Power Projects			
00			
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Loans to WBSEB on account of OECF Purulia Plant (States Share) EAP			
O	3,50.00		
R	-3,50.00	..	..
SP015 Loans to W.B. Rural Energy Development Corporation against loans from REC			
O	15,00.00		
R	-15,00.00	..	..
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Non Plan			
001 Loans to Durgapur Projects Ltd. (Coke Oven and Gas)			
O	1,00.00		
R	-1,00.00	..	..

Reasons for withdrawal of entire fund through surrender/re-appropriation within the grant in the above cases have not been intimated (June, 2008).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
205 Transmission and Distribution Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Loans to W.B. Rural Energy Development Corporation against loans from R.E.C [PO]			
O 1,75,00.00	
R -1,75,00.00			..
789 Special Component Plan for S.C			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Loans to W.B. Rural Energy Development Corporation against loans from R.E.C.			
O 60,00.00	
R -60,00.00			..
Reasons for withdrawal of entire amount through surrender/re-appropriation in the above cases was stated to be non-receipt of any amount from REC Ltd.			
6801 Loans for Power Projects			
00			
789 Special Component Plan for S.C			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Loans to WBSEB on account of OECF Purulia Plant (States Share) EAP			
O 15,00.00	
R -15,00.00			..
Reasons for withdrawal of entire budgeted fund through surrender/re-appropriation was stated to be non-fulfilment of commitment by the contractors.			

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6801 Loans for Power Projects			
00			
789 Special Component Plan for S.C			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Loans to WBSEB for			
Transmission & Distribution			
(States Share) (OECP) (EAP)			
O	2,40.00		
R	-2,40.00	63.00	+63.00

Reasons for withdrawal of entire fund through surrender/re-appropriation within the grant and thereafter incurring expenditure, resulting in final excess, have not been intimated (June, 2008).

Grant No. 44 PUBLIC ENTERPRISES

Section and Major Head	Total grant or appropriation	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	1,84,76	1,84,76	1,20,79
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-63,97
			Nil
CAPITAL -			
Major Head			
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
5075 Capital Outlay on other Transport Services			
6857 Loans for Chemical and Pharmaceutical Industries			
6858 Loans for Engineering Industries			
6860 Loans for Consumer Industries			
Voted -			
Original	26,00,00	37,25,00	43,84,71
Supplementary	11,25,00		
Amount surrendered during the year (31st March 2008).			+6,59,71
			Nil
Charged -			
Original	..	31,68	31,68
Supplementary	31,68		
Amount surrendered during the year (31st March 2008).			..
			Nil

The expenditure under the appropriation does not include the amount of Rs. 26,48 thousand (Rs. 26,48,168) met out of an advance from the Contingency Fund, sanctioned in March, 2008, but not recouped to the Fund till the close of the year.

Grant No. 44 PUBLIC ENTERPRISES

Notes and Comments -

Revenue (Voted)

- (i) No portion of overall saving of Rs.63.97 lakh (34.62 % of the budget provision) in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2852 Industries			
80 General			
800 Other Expenditure			
Non Plan			
005 Grant towards Upkeep and Maintenance of Assets of the PSEs under Closure [PU]			
0	50.00	50.00	-50.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2008).

Capital (Voted)

- (i) Expenditure exceeded the grant by Rs.6,59.71 lakh; the excess requires regularisation.
- (ii) In view of overall excess of Rs.6,59.71 lakh in the grant, supplementary provision of Rs.11,25.00 lakh proved to be insufficient.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
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.			
0	3,00.00	3,00.00	+2,00.00

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6857 Loans for Chemical and Pharmaceutical Industries			
02 Drugs and Pharmaceutical Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
002 Loans for P.F./E.S.I. and Bank Dues of Gluconate Health Ltd.			
0	5.00	5.00	97.38 +92.38
6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
012 Electro Medical and Allied Industries Ltd.			
S	9,55.00	9,55.00	12,96.18 +3,41.18
03 Transport Equipment Industries			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
004 Loans to Westinghouse Saxby Farmer Ltd. [PU]			
0	1,25.00	1,25.00	1,97.94 +72.94
04 Other Engineering Industries			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Shalimar Works (1980) Ltd.			
0	5,00.00	5,00.00	9,57.00 +4,57.00

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
01 Chemical and Pesticides Industries			
190 Investments in Public Sector and Other Undertakings Non Plan			
001 Durgapur Chemicals Ltd.			
	..	7,58.42	+7,58.42

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

(iv) Excess mentioned above was partly counter-balanced by saving as 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			
001 National Iron and Steel Co. Ltd.			
0	3,00.00	3,00.00	1,70.27
			-1,29.73

Reasons for saving have not been intimated (June, 2008).

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
6857 Loans for Chemical and Pharmaceutical Industries			
01 Chemicals and Pesticides			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
001 Loans to Durgapur Chemicals Ltd.			
0 1,25.00	1,25.00	..	-1,25.00
02 Drugs and Pharmaceutical Industries			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Gluconate Health Ltd.			
0 3,00.00	3,00.00	..	-3,00.00
6858 Loans for Engineering Industries			
02 Other Industrial Machinery Industries			
800 Other Loans			
Non Plan			
002 Neo Pipe & Tube Co. Ltd.			
0 50.00	50.00	..	-50.00
004 Britannia Engineering Ltd.			
0 1,25.00	1,25.00	..	-1,25.00
005 Engel India Machine and Tools Ltd			
0 1,00.00	1,00.00	..	-1,00.00
03 Transport Equipment Industries			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Westing House Saxby Farmer Ltd.			
0 47.00	47.00	..	-47.00

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
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 75.00	75.00	..	-75.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2008).			
6858 Loans for Engineering Industries			
04 Other Engineering Industries			
800 Other Loans			
Non Plan			
001 Loans for Shalimar Works (1980) Ltd			
O 2,00.00	3,70.00	1,97.28	-1,72.72
S 1,70.00			

Enhancement of fund by supplementary provision obtained in June, 2008 was stated to be required for sanctioning loan to EMAIL for redemption of Bonds issued by them as well as for sanctioning loan to SWL(1980) for constructions of two Barges for Indian Navy. Reasons for saving have not been intimated (June, 2008).

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	2,37,15,43	2,95,49,55	2,71,55,01
Supplementary	58,34,12		
Amount surrendered during the year (31st March 2008).			7,25,94
Charged -			
Original	71,79	79,79	59,79
Supplementary	8,00		
Amount surrendered during the year (31st March 2008).			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	5,45,61,30	5,68,27,46	5,46,59,80
Supplementary	22,66,16		
Amount surrendered during the year (31st March 2008).			22,21,91
Charged -			
Original	1,00,04	1,00,04	99,31
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil

Grant No. 45 PUBLIC HEALTH ENGINEERING

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs.23,94.54 lakh in the grant, supplementary provision of Rs.58,34.12 lakh obtained in March, 2008 proved to be excessive.
- (ii) Out of significant saving of Rs.23,94.54 lakh (8.10% of total budget provision) in the grant, the department surrendered a meagre amount of Rs.7,25.94 lakh during the year.
- (iii) The sub-head marked (*) in the grant disclosed substantial saving also during previous four years. Such type of abnormal variation between budget provision and actual expenditure discloses lack of control over financial management and also points towards requirement of budget formulation on realistic basis.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2215 Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply Programmes			
Non Plan			
004 Operation and Maintenance of other Departments Water Supply Schemes			
O	3,95.68	4,17.07	3,86.08
S	1,35.02		
R	-1,13.63		
102 Rural Water Supply Programmes			
Non Plan			
002 Raniganj Coalfields Area Water Supply Scheme-Phase I			
O	8,58.94	9,34.18	9,49.56
S	2,82.92		
R	-2,07.68		
003 Raniganj Coalfields Area Water Supply Scheme Phase-II			
O	6,16.04	6,60.00	6,64.77
S	2,03.51		
R	-1,59.55		
005 Bolpur - Raghunathpur Water Supply Scheme			
O	3,27.45	3,42.20	3,17.46
S	1,08.30		
R	-93.55		

Augmentation of fund by supplementary provision obtained in March, 2008 in the above cases was stated to be required for Grants to District Bodies working for water sanitation programme. Reasons for reduction of fund by way of re-appropriation/surrender and final saving /excess have not been intimated (June, 2008).

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				
799 Suspense				
Non Plan				
001 Suspense under Rural Water Supply				
O	7,58.20	26,72.36	5,67.06	-21,05.30
S	19,14.16			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for adjustment of outstanding balances lying under suspense account in the books of Public Works Divisions. Reasons for eventual saving have not been intimated (June, 2008).

2215 Water Supply and Sanitation				
01 Water Supply				
005 Survey and Investigations				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS001 National Rural Drinking Water Quality Monitoring and Surveillance Programme				
S	7,66.11	8,11.98	4,78.83	-3,33.15
R	45.87			

Creation of fund by supplementary provision obtained in March, 2008 was stated to be required for Grants to District Bodies working for water sanitation programme. Reasons for anticipated and final saving have not been intimated (June, 2008).

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)			
CS007 Computerisation project in the P.H.E. Deptt.			
O	3,24.82	1,62.41	1,64.61
R	-1,62.41		+2.20

Reasons for anticipated saving and final excess have not been intimated (June, 2008).

2215 Water Supply and Sanitation			
01 Water Supply			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Water Supply Scheme for Arsenic-difficult areas			
O	4,46.50	32.40	31.29
R	-4,14.10		-1.11
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	2,22.40	1,64.15
R	-51.60		-58.25

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2008).

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			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Rural Water Supply Schemes [Spot Sources] [PH]			
O	2,80.00	2,80.00	-89.40

Reasons for saving have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural water Supply Programmes			
Non Plan			
004 South 24 Parganas Arsenic Area Water Supply Scheme			
O	9,06.26	13,82.53	13,84.16
S	2,99.29		
R	1,76.98		
			+1.63

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for Grants to District Bodies working for water sanitation programme. Reasons for enhancement of fund by way of re-appropriation and for final excess have not been intimated (June, 2008).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2215 Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
Non Plan			
001 Works			
O	2,60.92		
S	85.98		
R	1,72.49		
002 Piped Water Supply Scheme (for rural areas)			
O	2,29.07		
S	75.78		
R	4,01.70		
		5,19.39	4,35.92
			-83.47
			7,06.55
			5,98.63
			-1,07.92

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for additional maintenance cost. Reasons for anticipated excess and final saving have not been intimated (June, 2008).

2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration			
Non Plan			
001 Public Health Engineering [PH]			
O	87,61.27		
S	6,87.35		
R	-7,52.41		
		86,96.21	96,78.23
			+9,82.02

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for meeting larger establishment charges. Reasons for anticipated saving and eventual excess have not been intimated (June, 2008).

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)			
CS001 Accelerated Rural Water Supply Programme			
O 27,26.20 }	32,00.55	31,66.83	-33.72
R 4,74.35 }			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Spares/Implements for Rig Bored Tubewells			
O 52.50 }	3,34.04	2,27.64	-1,06.40
R 2,81.54 }			

Reasons for anticipated excess and final saving in the above cases have not been intimated (June, 2008).

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)			
S 2,58.91 }	-35.51	4,84.71	+5,20.22
R -2,94.42 }			

Creation of fund by obtaining supplementary provision in March, 2008 was stated to be required for payment of grant to district bodies working for water sanitation programme. Reasons for surrendering an amount, larger than total budget provision, making the net grant figure negative and ultimate excess have not been intimated (June, 2008).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Revenue (Charged)

- (i) In view of overall saving of Rs.20.00 lakh in the appropriation, supplementary provision of Rs.8.00 lakh obtained in March, 2008 proved to be totally useless.
- (ii) No portion of the noticeable saving of Rs.20.00 lakh (25.07% of total budget provision) in the appropriation was surrendered by the department during the year.
- (iii) The grant shows substantial saving of Rs. 20.00 lakh (25.07% of total budget estimate) during the year. Similar saving, exhibited during 2006-07 (Rs. 36.30 lakh, constituting 33.69% of budget provision), during 2005-06 (Rs. 99.95 lakh, constituting 61.05% of budget estimate) and during 2004-05 (Rs. 1,50.21 lakh, constituting 68.39% of budget provision), prove lack of supervision on the budget estimate by the authority.
- (iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
033 Loans from LICICI [PH]			
0	20.00	20.00	-20.00

Reasons for saving have not been intimated (June, 2008).

Capital (Voted)

- (i) The department surrendered Rs.22,21.91 lakh, which was larger than the overall saving of Rs. 21,67.66 lakh, disclosing extreme lackadaisical approach towards financial management on the part of the concerned department.
- (ii) Overall saving exhibited in the grant is less than 5% of the total budget provision. However, substantial saving/excess was noticed in the following cases.

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Arsenic Submission			
O 1,50,00.00 } 1,14,80.77 1,16,32.42 +1,51.65			
R -35,19.23 }			
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Water Supply Scheme for Arsenic-difficult Areas-- Arsenic and Other Works			
O 10,00.00 } 3,48.51 3,58.72 +10.21			
R -6,51.49 }			
Reasons for anticipated saving and final excess in the above have not been intimated (June, 2008).			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
O 97,50.00 } 88,21.60 81,98.18 -6,23.42			
R -9,28.40 }			

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			
O 14,00.00 } 13,99.46		13,01.97	-97.49
R -0.54 }			
SP005 Eradication of Arsenic Contamination of Ground Water as per Recommendation of Twelfth Finance Commission			
O 37,50.00 } 35,82.31		35,68.50	-13.81
R -1,67.69 }			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Water Supply Schemes for Arsenic-difficult Area- Piped Water Supply - Arsenic Submission			
O 5,78.60 } 1,11.74		1,04.59	-7.15
R -4,66.86 }			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2008).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Piped Water Supply Schemes for Rural Areas			
O	35,82.00	35,82.00	31,34.21
			-4,47.79

Reasons for saving have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Extension of AUWSP to Small Towns			
O	55.00	..	10,00.00
R	-55.00		+10,00.00

Reasons for withdrawal of entire fund through surrender/re-appropriation within the grant and thereafter incurring expenditure resulting in final excess have not been intimated (June, 2008).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Accelerated Rural Water Supply Programme			
O	1,30,79.80		
S	22,66.16		
R	36,19.23		
	1,89,65.19	1,90,45.57	+80.38

Augmentation of fund by supplementary provision obtained in the March, 2008 was stated to be required for meeting larger expenditure in connection with water supply in rural areas. Reasons for anticipated as well as final excess have not been intimated (June, 2008).

Capital (Charged)

- (i) Against saving of Rs.0.73 lakh in the appropriation, no sum was surrendered by the department during the year.

Grant No.45 PUBLIC HEALTH ENGINEERING

Suspense :- The expenditure under Revenue (voted) grant included Rs. 5,67.06 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of "Suspense" transactions head have been explained in note (v) under the section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(in lakhs of rupees)			
2215 Water Supply and Sanitation					
01 Water Supply					
799 Suspense					
Non Plan					
001 Suspense under Rural Water Supply					
43 Suspense	+3,88.12	+67.41	+0.00	+67.41	+4,55.53
75 Purchase	+16,55.04	+1.35	+0.00	+1.35	+16,56.39
89 Stock	-8,30.58	+0.00	+0.00	+0.00	-8,30.58
90 Miscellaneous	+15,25.83	+4,98.30	+0.00	+4,98.30	+20,24.13
Total	+27,38.41	+5,67.06	+0.00	+5,67.06	+33,05.47

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	20,25,99	24,02,26	24,50,08
Supplementary	3,76,27		
Amount surrendered during the year (31st March 2008).			+47,82
			1,40,74
Charged -			
Original	8,66,17	10,71,35	6,38,92
Supplementary	2,05,18		
Amount surrendered during the year (31st March 2008).			-4,32,43
			3,30

CAPITAL -			
Major Head			
4235 Capital Outlay on Social Security and Welfare			
6235 Loans for Social Security and Welfare			
Voted -			
Original	13,05,00	13,05,00	12,40,20
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-64,80
			59,80

Notes and Comments -

Revenue (Voted)

- (i) The expenditure exceeded the grant by Rs.47.82 lakh (Rs. 47,82,281); the excess requires regularisation.
- (ii) Though there was an overall excess of Rs.47.82 lakh in the grant, an amount of Rs.1,40.74 lakh was surrendered by the department during the year. This shows lack of prudence in taking budgetary control on the part of the controlling authority.

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

(iii) Excess 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			
019 Acquisition of Lands (Housing Schemes)			
O	3,26.46	4,37.51	6,16.31
S	1,11.05			+1,78.80

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for payment of decretal dues. Reasons for eventual excess have not been intimated (June, 2008).

Revenue (Charged)

- (i) In view of overall saving of Rs.4,32.43 lakh in the appropriation (40.36% of total appropriation) supplementary provision of Rs.2,05.18 lakh proved to be unjustified.
- (ii) Out of overall saving of Rs.4,32.43 lakh in the appropriation, the department surrendered only a meagre amount of Rs. 3.30 lakh i.e. less than one percent. This shows total lack of control on the part of the controlling officer.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)	
			(In lakhs of rupees)	
2235 Social Security and Welfare				
01 Rehabilitation				
202 Other Rehabilitation Schemes Non Plan				
019 Acquisition of Lands (Housing Schemes)				
O	8,66.15	10,67.54	6,38.42	
S	2,04.69			-4,29.12
R	-3.30			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for payment of decretal dues which was advanced from the Contingency Fund of West Bengal. Reasons for reduction of fund by way of re-appropriation/surrender and thereafter eventual saving have not been intimated (June, 2008).

Grant No. 47 RELIEF

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			
2245 Relief on Account of Natural Calamities			
2251 Secretariat-Social Services			
Voted -			
Original	5,40,87,32	8,52,15,43	8,15,46,86
Supplementary	3,11,28,11		
Amount surrendered during the year (31st March 2008).			-36,68,57
Charged -			
Original	51,52,40	59,19,00	54,76,41
Supplementary	7,66,60		
Amount surrendered during the year (31st March 2008).			-4,42,59
CAPITAL -			
Major Head			
4235 Capital Outlay on Social Security and Welfare			
6003 Internal Debt of the State Government.			
Voted -			
Original	2,00,00	2,00,00	..
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-2,00,00
Charged -			
Original	9,50,00	9,50,00	..
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-9,50,00
			57,44

Notes and Comments -

Revenue(Voted)

- (i) Overall saving disclosed in the grant is less than 5% of the total budget provision. However, substantial saving/excess was noticed in the following cases.

Grant No. 47 RELIEF

(ii) Saving occurred mainly under :

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	10,00.00	9,96.93	-3.07
S	14,82.00			
R	-9,82.00			

Enhancement of fund through supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards supply of nets, fish, prawns etc. Reasons for reduction of fund by way of re-appropriation and final saving have not been intimated (June, 2008).

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 [RL]				
O	22,00.00	74,87.00	68,55.75	-6,31.25
S	52,87.00			

Augmentation of fund by supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards supply of seeds/fertilisers etc. for raising alternative crops in flood/cyclone affected areas. Reasons for saving have not been intimated (June, 2008).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
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	4,50.00	9,48.70	15,40.46
S	13,26.74		
R	-8,28.04		
			+5,91.76

Augmentation of fund by supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards assistance to local bodies for restoration of supply of drinking water. Reasons for reduction of fund by surrender and final excess have not been intimated (June, 2008).

2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
122 Repairs and restoration of damaged Irrigation and flood control works			
Non Plan			
002 Emergency Repair of Flood Protective Embankments [RL]			
O	58,00.00	96,67.52	97,54.08
S	41,49.00		
R	-2,81.48		
			+86.56

Augmentation of fund by supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards emergency repair of flood protective embankments. Reasons for reduction of fund through surrender and final excess have not been intimated (June, 2008).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
80 General			
800 Other Expenditure			
Non Plan			
005 Supply of Tarpaulins etc.			
O	35,00.00	27,90.12	-22,87.31
S	26,91.18		
R	-11,13.75		
	50,77.43		

Augmentation of fund by supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards supply of tarpaulins etc. Reasons for reduction of fund through re-appropriation and final saving have not been intimated (June, 2008).

2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
122 Repairs and restoration of damaged Irrigation and flood control works			
Non Plan			
001 Repairs and Restoration of Damaged Minor Irrigation Installations [RL]			
O	40.00	48.20	-4,04.47
S	4,12.67		
	4,52.67		

Enhancement of fund through supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards emergency repair of flood protective embankments. Reasons for saving have not been intimated (June, 2008).

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.			
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	43,53.75	37,32.69	-6,21.06
S 38,53.75			

Enhancement of fund through supplementary provision, obtained in March, 2008, was stated to be required towards emergency repair of Panchayat properties damaged/destroyed by natural calamities. Reasons for final saving have not been intimated (June, 2008).

2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
003 Food and Clothings-Clothings			
O 18,00.00	9,73.12	10,79.73	+1,06.61
R -8,26.88			

Reasons for anticipated saving and final excess have not been intimated (June, 2008).

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.			
112 Evacuation of population Non Plan			
001 Evacuation of marooned people			
O 25.00	10,66.87	13.86	-10,53.01
S 13,26.75			
R -2,84.88			

Enhancement of fund through supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards relief of marooned people. Reasons for withdrawal of fund by way of re-appropriation and for final saving have not been intimated (June, 2008).

2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration Non Plan			
004 Directorate of Relief and District Establishment (Relief) [RL]			
O 21,99.02	20,68.35	21,10.68	+42.33
R -1,30.67			

Reasons for reduction of fund through re-appropriation / surrender and eventual excess have not been intimated (June, 2008)

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities			
01 Drought			
101 Gratuitous Relief			
Non Plan			
007 Subsidy for agricultural inputs to small and marginal farmers and agricultural labourers			
O 5,25.00 } R -4,50.40 }	74.60	41.41	-33.19
02 Floods, Cyclones etc.			
106 Repairs and restoration of damaged roads and bridges			
Non Plan			
001 Emergent Repair of Roads, Culverts, Bridges etc. Damaged/ Destroyed by Natural Calamities			
O 25,00.00 } R -91.82 }	24,08.18	22,93.85	-1,14.33

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2008).

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.			
282 Public Health			
Non Plan			
001 Expenses on Public Health Measures			
	O 1,93.17	..	..
	R -1,93.17		
2245 Relief on Account of Natural Calamities			
01 Drought			
800 Other Expenditure			
Non Plan			
003 Supply of Nets, Fish, Prawns etc. [RL]			
	O 2,10.00	..	..
	R -2,10.00		
02 Floods, Cyclones 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 re-appropriation/surrender in the above cases have not been intimated (June, 2008).

Grant No. 47 RELIEF

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Scheme for Economic Rehabilitation of families rendered destitute due to socio-economic causes [RL]			
0	7.50	7.50	2,14.35 +2,06.85

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Scheme for Economic Rehabilitation of families rendered destitute due to socio-economic causes [RL]			

O	30.50	30.50	5,15.85	+4,85.35
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Reasons for excess in the above cases have not been intimated (June, 2008).

2245 Relief on Account of Natural Calamities

02 Floods, Cyclones etc.

101 Gratuitous Relief

Non Plan

004 Housing

O	21,00.00	} 1,45,29.45	} 1,42,41.07	} -2,88.38
S	84,00.00			
R	40,29.45			

Enhancement of fund by supplementary provision, obtained in March, 2008, was stated to be required for meeting expenditure towards housing. Reasons for further enhancement of fund through re-appropriation and thereafter final saving have not been intimated (June, 2008).

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	7,70.00	} 8,38.86	} 35,61.00	} +27,22.14
S	6,17.65			
R	-5,48.79			

Enhancement of fund by supplementary provision, obtained in March, 2008, was stated to be required towards evacuation of marooned people. Reasons for eventual excess have not been intimated (June, 2008).

Revenue (Charged)

- (i) In view of overall saving of Rs.4,42.59 lakh in the grant, supplementary provision of Rs.7,66.60 lakh obtained in March, 2008 proved excessive.
- (ii) Out of total saving of Rs.4,42.59 lakh in the grant, an amount of Rs.3,46.53 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
008 Interest on Loans from Housing and Urban Development Corporation [RL]			
O	8,00.00		
S	2,00.00		
R	-3,46.53		
		6,53.47	-6,53.47

Enhancement of fund through supplementary provision, obtained in March, 2008, was stated to be required for payment of interest on loans taken from HUDCO. Reasons for reduction of fund by surrender and non-utilisation of the entire fund have not been intimated (June, 2008).

Grant No. 47 RELIEF

(iv) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2049 Interest Payments			
05 Interest on Reserve Funds			
105 Interest on General and other Reserve Funds			
Non Plan			
001 Interest on Calamity Relief fund			
O	43,52.40	54,76.41	+5,57.41
S	5,66.60		
	49,19.00		

Augmentation of fund through supplementary provision, obtained in March, 2008, was stated to be required for payment of interest on Calamity Relief Fund. Reasons for excess have not been intimated (June, 2008).

Capital(Voted)

- (i) Entire budget provision of Rs.2,00.00 lakh remained unutilised during the year. Besides, no portion of the unutilised amount was surrendered by the department. This points to casual approach towards budgetary system.

Grant No. 47 RELIEF

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure Facilities for Disaster Management Programme under RIDF [RL]			
0	1,40.00	1,40.00	-1,40.00

Reasons for non-utilisation of entire budget provision have not been intimated (June, 2008).

Capital (Charged)

(i) Against total saving of Rs.9,50.00 lakh in the appropriation, a meagre amount of Rs.57.44 lakh (6.05% only) was surrendered by the department during the year.

(ii) Entire budget provision of Rs.9,50.00 lakh remained unutilised during 2007-08. Similarly during 2006-07 and 2005-06; total budget provision of Rs.10,00.00 lakh remained unutilised and unsurrendered. This indicates defective budgetary control on the part of the controlling officer.

Grant No. 47 RELIEF

(iii) 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	9,50.00	8,92.56	-8,92.56
R	-57.44		

Reduction of fund through re-appropriation/surrender and final saving have not been intimated (June, 2008).

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

2575 Other Special Areas Programmes
 3425 Other Scientific Research
 3451 Secretariat-Economic Services

Voted -

Original	7,05,29	}	7,05,29	6,51,84	-53,45
Supplementary	..				
Amount surrendered during the year (31st March 2008).					Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of overall saving of Rs.53.45 lakh (7.58 % of the total 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)			
3425 Other Scientific Research			
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Financial Assistance to Other Scientific Bodies for Undertaking Scientific Projects/ Surveys/ Research/ Training and Science Awareness & Science Popularisation Programme [ST]			
0	1,03.00	1,03.00	75.81 -27.19
3451 Secretariat-Economic Services			
00			
090 Secretariat			
Non Plan			
024 Science and Technology Department (ST)			
0	1,76.80	1,76.80	1,52.99 -23.81

Reasons for saving in the above cases have not been intimated (June,2008).

Grant No. 49 SPORTS AND YOUTH SERVICES (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2204 Sports and Youth Services			
2251 Secretariat-Social Services			
Voted -			
Original	52,82,28	57,94,72	48,18,35
Supplementary	5,12,44		
Amount surrendered during the year (31st March 2008).			-9,76,37
			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.9,76.37 lakh (16.85% of the total budget provision) in the grant, supplementary provision of Rs.5,12.44 lakh obtained in March, 2008 proved to be unjustified.
- (ii) No portion of the total saving of Rs.9,76.37 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)			
2204 Sports and Youth Services			
00			
104 Sports and Games			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Campus Works, Stadium, Play-Ground etc. [SP]			
0	7,00.00	7,00.00	5,13.13
			-1,86.87
SP006 Development and Maintenance of Netaji Indoor Stadium [SP]			
0	2,00.00	2,00.00	76.38
			-1,23.62

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, Polyground etc. [SP]			
0	3,00.00	3,00.00	1,66.63
			-1,33.37

Reasons for saving in the above cases have not been intimated (June, 2008).

Grant No. 50 SUNDERBAN AFFAIRS (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2575 Other Special Areas Programmes			
Voted -			
Original	37,13,87	37,70,08	42,38,99
Supplementary	56,21		
Amount surrendered during the year (31st March 2008).			+4,68,91
			Nil

CAPITAL -			
Major Head			
4575 Capital Outlay on other Special Areas Programmes			
Voted -			
Original	60,00,00	78,00,00	62,18,26
Supplementary	18,00,00		
Amount surrendered during the year (31st March 2008).			-15,81,74
			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 4,68.91 lakh (Rs.4,68,91,334); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 4,68.91 lakh in the grant, supplementary provision of Rs. 56.21 lakh obtained in March, 2008 proved to be inadequate.
- (iii) In the case of Sub-head marked (*) in the grant, substantial saving has been going on for the last four years. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also point towards adoption of budget formulation on a realistic basis.

Grant No. 50 SUNDERBAN AFFAIRS

(iv) Excess occurred mainly under :

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)			
SP001Development of Sundarban *			
0	9,80.00	9,80.00	13,60.33
80 General			+3,80.33
799 Suspense			
Non Plan			
001 Sundarban Development Board			
0	1,16.64	1,16.64	2,95.12
			+1,78.48

Reasons for excess in the above cases have not been intimated (June, 2008).

Capital(Voted)

- (i) In view of overall saving of Rs. 15,81.74 lakh, constituting 20.28% of budget provision in the grant, supplementary provision of Rs. 18,00.00 lakh obtained in March, 2008 proved to be excessive.
- (ii) No portion of the overall saving of Rs. 15,81.74 lakh (20.28% of budget provision) in the grant was surrendered by the department during the year.
- (iii) In the case of Sub-heads marked (*) in the grant substantial saving have been going on for the last four 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 realistic basis.

Grant No. 50 SUNDERBAN AFFAIRS

(iv) 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			
789	Special Component Plan for SC			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004	Development of Sunderban Region as per Recommendation of Twelfth Finance Commission [SA]			
	O	8,75.00	10,15.33	-1,59.67
	S	3,00.00		
		11,75.00		
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			
	O	1,25.00	2,01.90	-1,23.10
	S	2,00.00		
		3,25.00		
<p>Augmentation of fund by supplementary provision obtained in March, 2008 in the above cases was stated to be required for Development of Sundarban Region as per recommendation of 12th Finance Commission. Reasons for saving have not been intimated (June, 2008).</p>				
4575	Capital Outlay on other Special Areas Programmes			
02	Backward Areas			
789	Special Component Plan for SC			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001	Infrastructure Facilities for Development of Sundarban Areas under RIDF (RIDF) (SA) *			
	O	8,75.00	6,84.65	-3,15.35
	S	1,25.00		
		10,00.00		

Grant No. 50 SUNDERBAN 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)			
SP001 Infrastructure Facilities for Development of Sundarban Areas under RIDF (RIDF) (SA)			
O 1,75.00	2,00.00	80.27	-1,19.73
S 25.00			
800 Other expenditure			

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP001 Infrastructure facilities for development of Sundarban areas under RIDF (RIDF) (SA) *			
O 24,50.00	28,00.00	15,33.81	-12,66.19
S 3,50.00			

Augmentation of fund by supplementary provision obtained in March, 2008 in the above cases was stated to be required for infrastructure facilities for development of Sunderban areas under RIDF. Reasons for saving have not been intimated (June, 2008).

(*) 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 Sundarbans (ACA) [SA]		1,40.64	+1,40.64
800 Other expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Additional Central Assistance for Development of Sundarban		2,43.71	+2,43.71
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2008).			

Grant No.50 SUNDERBAN AFFAIRS

Suspense :- The expenditure under grant included Rs. 2,95.12 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of "Suspense" transactions head have been explained in note (v) under the Revenue section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units		Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
(in lakhs of rupees)						
2575	Other Special Areas Programmes					
80	General					
799	Suspense					
Non Plan	--					
001	Sunderban Development Board					
75	Purchase	-20.58	+0.00	+0.00	+0.00	-20.58
89	Stock	+96.09	+54.83	+0.00	+54.83	+1,50.92
90	Miscellaneous Works	+1,45.26	+2,40.29	+0.00	+2,40.29	+3,85.55
Total		+2,20.77	+2,95.12	+0.00	+2,95.12	+5,15.89

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	1,07,73,08	1,33,11,18	1,29,33,29
Supplementary	25,38,10		
Amount surrendered during the year (31st March 2008).			-3,77,89
			3,96,88

CAPITAL -

Major Head			
4202 Capital Outlay on Education, Sports, Art and Culture			
4250 Capital Outlay on other Social Services			
Voted -			
Original	6,17,00	6,17,00	3,54,43
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-2,62,57
			50,30

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 3,77.89 lakh in the grant, supplementary provision of Rs. 25,38.10 lakh obtained in March,2008 proved to be excessive.
- (ii) Though the overall saving in the grant was Rs. 3,77.89 lakh, a sum of Rs. 3,96.88 lakh was surrendered by the department during the year. Excess surrender of Rs. 18.99 lakh over saving indicates lack of financial management over budgetary system by the department.

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			
103 Technical Schools			
Non Plan			
001 Grants to Non-Government Technical Schools			
O 5,75.92	4,68.59	4,68.12	-0.47
R -1,07.33			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Introduction of Vocational Education and Training under WBCSVE&T			
O 2,00.00	68.50	61.50	-7.00
R -1,31.50			

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2008).

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 27,00.00	51,22.39	49,86.67	-1,35.72
S 24,50.00			
R -27.61			

Augmentation of fund by supplementary provision obtained in March, 2008 was stated to be required for increased expenditure in regard to Introduction of Vocational Education & Training under the West Bengal State Council for Vocational Education and Training. Reasons for saving have not been intimated (June, 2008).

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2230 Labour and Employment			
03 Training			
003 Training of Craftsmen & Supervisors			
Non Plan			
001 Vocational Training Centres			
O 17,79.65	17,68.65	15,16.44	-2,52.21
R -11.00			

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

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

2203 Technical Education			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Strengthening of Technical Education Services			
O 1,00.00	89.17	4,24.94	+3,35.77
R -10.83			

Reasons for withdrawal of fund by re-appropriation/surrender and thereafter ultimate excess have not been intimated (June, 2008).

Capital (Voted)

- (i) Out of overall saving of Rs. 2,62.57 lakh, constituting 42.56%, in the grant only Rs. 50.30 lakh (19.16% of total saving) was surrendered by the department during the year.
- (ii) The grant disclosed substantial saving of Rs. 2,62.57 lakh during the year. Similar saving to the tune of 70.10% of budget grant was noticed during 2006-2007, 80.75% during 2005-2006 and 83.48% during 2004-2005. All these point to lack of realistic view 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 STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Upgradation of ITI's into Centre of Excellence.			
O	4,00.00		
R	-1.55		
	} 3,98.45	2,00.91	-1,97.54

Reasons for withdrawal of fund by re-appropriation/surrender and thereafter ultimate saving have not been intimated (June, 2008).

Grant No. 52 TOURISM (All voted)

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

REVENUE -

Major Head

2250	Other Social Services		
2551	Hill Areas		
3451	Secretariat-Economic Services		
3452	Tourism		

Voted -

Original	21,73,62	} 21,73,62	15,36,99	-6,36,63
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head

5452	Capital Outlay on Tourism		
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Voted -

Original	13,62,50	} 13,62,50	3,51,03	-10,11,47
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant exhibited saving of Rs. 6,36.63 lakh during the year. Similar saving noticed during 2006-07 (42.45% of total budget provision) remained unsurrendered by the department. This requires more control on the part of the financial executives.
- (ii) No portion of overall saving of Rs.6,36.63 lakh (29.29 % of the total budget provision) was surrendered by the Department during the year.

Grant No. 52 TOURISM

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
3452 Tourism			
80 General			
800 Other Expenditure			
Non Plan			
002 Grants-in-Aid to the Great Eastern Hotel			
0	8,22.02	8,22.02	23.14 -7,98.88

Reasons for saving in the above case have not been intimated (June, 2008).

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP010 Incentives to Private Sector for Construction of Tourism Units as Defined under W.B. Incentive Scheme-1999 (for Large and Medium Industries) [TM]

0	60.00	60.00	.. -60.00
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Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
3452 Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Expansion/Improvement of Tourist Lodges [TM]			
0	80.00	80.00	1,67.55 +87.55
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Tourist Publicity (including Festival Advertising as Publicity) Expenses [TM]			
0	1,40.00	1,40.00	2,69.47 +1,29.47

Grant No. 52 TOURISM

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
SP011 Incentives to Private Sector for Construction of Tourism Units as Defined under W.B. Incentive Scheme-2000 (for Large and Medium Industries) [TM]	80.00	1,40.00	+60.00

Reasons for excess in the above cases have not been intimated (June, 2008).

Capital(Voted)

(i) No portion of huge saving of Rs.10,11.47 lakh, constituting 74.24% of the 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 (-)
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure Facilities (RIDF) [TM]	2,50.00	..	-2,50.00

Grant No. 52 TOURISM

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 Infrastructure Facilities [TM]			
0	50.00	50.00	.. -50.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure Facilities for Promotion of Tourism [TM]			
0	7,00.00	7,00.00	.. -7,00.00
Reasons for non-utilisation of the entire funds in the above cases have not been intimated (June, 2008).			
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Contribution to Share Capital of the Proposed West Bengal Tourism Development Corporation Ltd. [TM]			
C	50.00	50.00	5.00 -45.00

Reasons for saving in the above case have not been intimated (June, 2008).

Grant No. 52 TOURISM

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
102 Tourist Accommodation			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN004 Rural Tourism Project at Kamarpukur			
	..	54.64	+54.64

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

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	4,60,21,82	4,61,39,83	4,60,75,14
Supplementary	1,18,01		
Amount surrendered during the year (31st March 2008).				-64,69
			76,90
Charged -			
Original	10,74,39	10,85,01	10,85,26
Supplementary	10,62		
Amount surrendered during the year (31st March 2008).				+25
			Nil
CAPITAL -			
Major Head			
5053	Capital Outlay on Civil Aviation		
5055	Capital Outlay on Road Transport		
5056	Capital Outlay on Inland Water Transport		
5075	Capital Outlay on other Transport Services		
6004	Loans and Advances from the Central Government		
7055	Loans for Road Transport		
7056	Loans for Inland Water Transport		
Voted -			
Original	1,24,59,86	1,31,86,52	1,21,10,47
Supplementary	7,26,66		
Amount surrendered during the year (31st March 2008).				-10,76,05
			Nil
Charged -			
Original	11,38,49	11,38,49	11,38,48
Supplementary	..		
Amount surrendered during the year (31st March 2008).				-1
			Nil

Grant No. 53 TRANSPORT

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 64.69 lakh in the grant, supplementary provision of Rs. 1,18.01 lakh obtained in March, 2008, proved excessive.
- (ii) Though there was an overall saving of Rs. 64.69 lakh in the grant, an amount of Rs. 76.90 lakh was surrendered by the department during the year. Surrender of Rs. 76.90 lakh in excess of gross saving of Rs. 64.69 lakh indicates lack of control over financial management on the part of the controlling authority.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3055 Road Transport			
00			
797 Transfer to/from Reserve Funds and Deposit Account Non Plan			
001 Transfer to W.B Transport Infrastructure Development Fund (WBTIDE)			
0	22,75.72	22,75.72	11,38.29
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Implementation of Decentralised Plan Programme by Zilla Parishad/ Urban Local Bodies -- Construction of Manned Level crossing at New Barrackpore and Madhyamgram Railway Station			
0	12,23.29	12,23.29	7,42.04

Reasons for savings in the above cases have not been intimated (June, 2008).

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			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
002 Subsidy to the Calcutta Tramways Company (1978) Ltd			
0	86,67.30	86,67.30	94,27.00 +7,59.70
003 Subsidy to South Bengal State Transport Corporation			
0	35,03.25	35,03.25	37,49.00 +2,45.75
004 Subsidy to North Bengal State Transport Corporation			
0	69,12.85	69,12.85	74,65.50 +5,52.65

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3075 Other Transport Services			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Study on Metro Alignment and Feasibility Studies/ Reports for East-West Metro Corridor [TR]			
O	2.00	2,35.99	2,00.49
S	1,18.01		
R	1,15.98		
			-35.50

Enhancement of fund through supplementary provision in March, 2008 was stated to be required for payment of professional and special service charges for undergoing study on Metro Alignment and Feasibility Studies / Reports for East-West Metro Corridor. Reasons for anticipated excess as well as final saving have not been intimated (June, 2008).

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	52,52.00	51,36.02	54,52.45
R	-1,15.98		
			+3,16.43

Reasons for anticipated saving as well as final excess have not been intimated (June, 2008).

Revenue (Charged)

- (i) The expenditure exceeded the grant by Rs. 0.25 lakh (Rs. 24,814); the excess requires regularisation.
- (ii) In view of total expenditure of Rs. 10,85.26 lakh in the appropriation, supplementary provision of Rs. 10.62 lakh obtained in March, 2008, proved to be inadequate.

Grant No. 53 TRANSPORT

Capital(Voted)

- (i) In view of overall saving of Rs. 10,76.05 lakh in the grant, supplementary provision of Rs. 7,26.66 lakh obtained in March, 2008 proved unnecessary.
- (ii) No portion of the total saving of Rs. 10,76.05 lakh in the grant, was surrendered by the department during the year.
- (iii) Saving occurred mainly under:

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
5053 Capital Outlay on Civil Aviation			
02 Air Ports			
102 Aerodromes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development and Upgradation of Cooch Behar Air Port			
O 5,00.00			
R -3,00.00	2,00.00	49.45	-1,50.55
Reasons for reduction of fund through re-appropriation/surrender and final saving have not been intimated (June,2008).			
5056 Capital Outlay on Inland Water Transport			
00			
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Construction of Jetties on national Waterways-I between Tribeni & Farrakka			
O 9,06.35	9,06.35	3,38.53	-5,67.82
Reasons for savings have not been intimated (June, 2008).			
5056 Capital Outlay on Inland Water Transport			
00			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS011 Construction of 22 RCC Jetties in Sunderban area			
O ..			
S 2,84.90	2,84.90	..	-2,84.90
Creation of fund by supplementary provision in March,2008 was stated to be required for release of Central Share for construction of 22 RCC Jetties in Sunderban areas. Reasons for non-utilisation of the entire fund have not been intimated (June,2008).			

Grant No. 53 TRANSPORT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Development of Calcutta State Transport Corporation			
O 8,00.00 } R 60.00 }	8,60.00	9,60.00	+1,00.00
SP002 Loans for Development of North Bengal State Transport Corporation			
O 8,00.00 } R 1,00.00 }	9,00.00	9,00.00	..
SP003 Loans for Development of South Bengal State Transport Corporation			
O 6,00.00 } R 1,40.00 }	7,40.00	7,40.00	..

Reasons for anticipated excess in all the three above cases and final excess in the first case have not been intimated (June, 2008).

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	10,75,90,55	} 10,75,90,55	8,73,66,44	-2,02,24,11
Supplementary	..			
Amount surrendered during the year (31st March 2008).				Nil

CAPITAL -

Major Head				
4216	Capital Outlay on Housing			
4217	Capital Outlay on Urban Development			
6217	Loans for Urban Development			
6551	Loans for Hill Areas			
Voted -				
Original	20,00,46	} 24,66,00	21,29,19	-3,36,81
Supplementary	4,65,54			
Amount surrendered during the year (31st March 2008).				Nil

The expenditure under the grant does not include the amount of Rs. 14.89 thousand (Rs. 14,89,138) met out of an advance from the Contingency Fund, sanctioned in September, 2007 and November, 2007, but not recouped to that Fund till the close of the year.

Grant No. 54 URBAN DEVELOPMENT

Notes and Comments -

Revenue(Voted)

- (i) No portion of the significant saving of Rs.2,02,24.11 lakh (18.80 % of the budget provision) in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakhs of rupees)			
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)			
SP060 Grants to ADDA on account of Grant Component of ACA for UIGS under JNNURM [UD]			
O	64,60.00	64,60.00	-64,60.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

2216 Housing			
02 Urban Housing			
111 Salt Lake Scheme Non Plan			
001 Salt Lake Reclamation Scheme			
O	11,40.42	11,24.42	9,50.40
R	-16.00		
			-1,74.02

Reasons for reduction of fund through re-appropriation and final saving have not been intimated (June, 2008).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
193 Assistance to Nagar Panchayats/Notified Area Committees or Equivalent Thereof			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Grants to ADDA on Account of Grant Component of Additional Central Assistance for BSUP under JNNURM (ACA) [UD]			
0	23,00.00	23,00.00	.. -23,00.00
2217 Urban Development			
01 State Capital Development			
101 Greater Calcutta Development Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants to K.I.T. for Improvement of Different Roads in Kolkata			
0	1,50.00	1,50.00	.. -1,50.00
05 Other Urban Development Schemes			
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Grants to KMDA for JBIC Assisted Municipal SWM Scheme (State Share)			
0	24,66.00	24,66.00	.. -24,66.00

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Grants to ADDA for Urban Infrastructure and Governance Schemes under JNNURM (JNURM) [UD]			
0	9,50.00	9,50.00	.. -9,50.00
SP021 Grants to ADDA on account of Grant component of ACA for BSUP under JNNURM			
0	23,00.00	23,00.00	.. -23,00.00
Reasons for non-utilisation of the entire fund in the above cases have not been intimated (June, 2008).			
2217 Urban Development			
01 State Capital Development			
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			
0	1,05,70.00	1,05,70.00	1,02,42.85 -3,27.15
SP003 Grants to KMDA on account of Grant Component of ACA for the Sub-Mission on UGS under JNNURM [UD]			
0	2,58,40.00	2,58,40.00	67,84.00 -1,90,56.00
SP005 Grants to KMDA for Computer Aided Utility Mapping Project in K.M.Area (JNURM) [UD]			
0	2,00.00	2,00.00	63.00 -1,37.00

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to KMDA for BSUP Schemes under JNNURM			
0 38,00.00	38,00.00	18,51.92	-19,48.08
SP003 Grants to KMDA on account of Grant Component of ACA for BSUP under JNNURM			
0 92,00.00	92,00.00	30,65.38	-61,34.62
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 [UD]			
0 4,30.00	4,30.00	2,49.34	-1,80.66
SP052 Grants to ADDA for Urban Infrastructure and Governance Schemes under JNNURM (JNURM) [UD]			
0 27,60.00	27,60.00	15,03.99	-12,56.01
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)			
0 57,54.00	57,54.00	63.00	-56,91.00

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 Grants to Development Authority for ongoing schemes under the erstwhile BMS Programme [UD]			
0	1,05.00	1,05.00	20.00
			-85.00

Reasons for saving in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2217 Urban Development			
01 State Capital Development			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Grants to KMDA for BUSP Schemes under JNNURM			
0	38,00.00	38,00.00	76,03.49
			+38,03.49
SP004 Grants to KMDA on account of Grant Component of ACA for BSUP under JNNURM (ACA) [UD]			
0	92,00.00	92,00.00	93,12.63
			+1,12.63

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
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)			
SP009 Assistance to K.M.D.A. for Repair of Roads in Salt lake City			
0	1,50.00	1,50.00	2,50.00
			+1,00.00
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	6,79.72	6,79.72	7,62.69
			+82.97
015 Asansol-Durgapur Development Authority			
0	2,37.56	2,37.56	3,39.09
			+1,01.53
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Grants to Urban Planning Development Authorities			
0	19,00.00	19,00.00	20,50.00
			+1,50.00
SP053 Grants to ADDA for BSUP Schemes under JNNURM (JNURM) [UD]			
0	9,50.00	9,50.00	1,37,85.01
			+1,28,35.01
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Grants to Urban Planning Development Authorities [UD]			
0	2,80.00	2,80.00	33,48.77
			+30,68.77

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
200 Other Miscellaneous Compensations and Assignments Non Plan			
030 Fixed grant to Calcutta Metropolitan Development Authority [MA]			
0	68,20.62	68,20.62	1,30,37.62 +62,17.00

Reasons for excess in the above cases have not been intimated (June, 2008).

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			
		30,20.20	+30,20.20

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

Capital(Voted)

- (i) In view of overall saving of Rs. 3,36.81 lakh in the grant, supplementary provision of Rs. 4,65.54 lakh obtained in March, 2008 proved excessive.
- (ii) No portion of the saving of Rs. 3,36.81 lakh (13.66 % of the budget provision) 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 (-)
4217 Capital Outlay on Urban Development			
60 Other Urban Development Schemes			
051 Construction			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Kalyani Township			
O	3,00.00	2,77.50	48.28
R	-22.50		-2,29.22

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

6217 Loans for Urban Development				
01 State Capital Development				
191 Loans to Local Bodies, Corporations etc.				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP009 Loans to C.I.T. for Area Development Project				
O	1,50.00	1,50.00	..	-1,50.00
SP019 Loans to KMDA for Development Schemes [UD]				
O	1,00.00	1,00.00	..	-1,00.00

Reasons for non utilisation of the entire fund in the above cases have not been intimated (June, 2008).

Grant No. 54 URBAN DEVELOPMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
6217 Loans for Urban Development				
60 Other Urban Development Schemes				
191 Loans to Local Bodies, Corporations etc.				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP016 Loans to Other Development Authorities				
O	1,25.00	5,90.54	8,60.00	+2,69.46
S	4,65.54			

Enhancement of fund through supplementary provision obtained in March, 2008 was stated to be required for providing loan in respect of purchase of land towards execution of various development works by different Development Authorities. Reasons for excess have not been intimated (June, 2008).

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	3,13,74,41	3,13,74,41	2,85,51,38
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-28,23,03
Charged -			
Original	..	17	23
Supplementary	17		
Amount surrendered during the year (31st March 2008).			+6
CAPITAL -			
Major Head			
4702	Capital Outlay on Minor Irrigation		
4705	Capital Outlay on Command Area Development		
Voted -			
Original	1,17,81,29	1,17,81,29	74,39,01
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-43,42,28
Charged -			
Original	..	3,34	3,33
Supplementary	3,34		
Amount surrendered during the year (31st March 2008).			-1
Amount surrendered during the year (31st March 2008).			Nil

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

Notes and Comments -

Revenue (Voted)

- (i) No portion of the substantial saving of Rs. 28,23.03 lakh, constituting 9.00% of the budget provision, in the grant was surrendered by the department during the year.
- (ii) In the case of sub-heads marked (*) in the grant, substantial saving occurred during the last three years also. Such type of abnormal variation between budget provision and actual expenditure discloses lack of control over financial management on the part of the controlling officer.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakhs of rupees)		
2702 Minor Irrigation			
03 Maintenance			
102 Lift Irrigation Schemes			
Non Plan			
001 River Lift Irrigation [W] *			
O 1,03,33.08	} 1,03,22.64	} 82,43.53	} -20,79.11
R -10.44			

Reasons for anticipated as well as final saving have not been intimated (June, 2008).

2702 Minor Irrigation			
80 General			
001 Direction and Administration			
Non Plan			
001 Scheme for Strengthening, Extension and Administration of the Directorate of Water Resources Development *			
O 41,43.79	} 41,53.79	} 38,16.04	} -3,37.75
R 10.00			

Reasons for augmentation of fund through re-appropriation and final saving have not been intimated (June, 2008).

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			
002 Maintenance of State-owned Shallow Tubewells			
O	6,54.62	6,54.62	4,05.35 -2,49.27
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Computerisation of the Water Resources Development Directorate			
O	96.00	96.00	0.57 -95.43
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
001 West Bengal Minor Irrigation Corporation Water Rate Subsidy (WI)			
O	13,20.93	13,20.93	3,05.39 -10.15.54
800 Other Expenditure			
Non Plan			
003 Purchase of Diesel Mobile from IOC for Minor Irrigation Schemes			
O	20,85.87	20,85.87	19,81.86 -1,04.01
Reasons for saving in the above cases have not been intimated (June, 2008).			
003 West Bengal State Minor Irrigation Corporation Water Rate Subsidy (WI)			
O	2,38.61	2,38.61	.. -2,38.61
Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).			

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2702 Minor Irrigation			
03 Maintenance			
103 Tube Wells			
Non Plan			
001 Deep Tubewell Irrigation [W]			
0	66,03.17	66,03.17	67,70.74
			+1,67.57
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	5,52.54	5,52.54	18,05.50
			+12,52.96

Reasons for excess expenditure in the above cases have not been intimated (June, 2008).

Revenue (Charged)

- (i) Expenditure exceeded the appropriation by Rs. 0.06 lakh (Rs. 5,530); the excess requires regularisation.
- (ii) In view of the excess of Rs. 0.06 lakh in the appropriation, the supplementary provision of Rs. 0.17 lakh obtained in March, 2008 proved to be inadequate.

Capital (Voted)

- (i) No portion of the huge saving of Rs. 43,42.28 lakh, constituting 36.86% of the budget provision, in the grant was surrendered by the department during the year. Saving under the grant was also to the tune of Rs. 61,51.96 lakh (65.66% of budget provision) in the previous year. All these indicate the necessity of taking extra care during budget formulation and financial management by the department concerned.
- (ii) In the case of sub-head marked (*) in the grant, substantial saving occurred during the last two years also. This indicates casual approach of the department in budget framing.

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4702 Capital Outlay on Minor Irrigation			
00			
101 Surface water			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Surface Drainage And Irrigation Schemes			
O	2,26.66	2,26.66	1,34.00
SP004 River Lift Irrigation			
O	4,63.26	4,63.26	2,29.51
102 Ground Water			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Drilling of New Tubewell in Place of Defunct Ones [WI]			
O	4,36.45	4,36.45	2,56.60
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 River Lift Irrigation *			
O	2,15.67	2,15.67	91.98
SP002 Surface Drainage and Irrigation Schemes *			
O	2,46.28	2,46.28	17.67
SP005 Drilling of New Tubewells in Place of Defunct ones. *			
O	1,83.92	1,83.92	77.75
SP019 Provision for Implementation of Prog. under RIDF XI			
O	8,30.00	8,30.00	5,09.72

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
SP021 Provision for Implementation of Programme under RIDF-XII [WI]				
0	10,30.00	10,30.00	5,70.07	-4,59.93
796 Tribal Areas Sub-Plan				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP034 Provision for Implementation of Programme under RIDF-XII [WI]				
0	2,58.36	2,58.36	1,42.52	-1,15.84
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				
0	3,30.93	3,30.93	21.69	-3,09.24
SP024 Provision for Implementation of Programme under RIDF XI [WI]				
0	24,20.00	24,20.00	15,41.38	-8,78.62
SP025 Provision for Implementation of Project under RIDF-XII [WI]				
0	30,05.00	30,05.00	16,62.72	-13,42.28

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4705 Capital Outlay on Command Area Development			
00			
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Special Component Plan for Scheduled Castes			
0	1,55.00	1,55.00	18.98
800 Other Expenditure			-1,36.02
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Command Area Development Programme			
0	4,52.00	4,52.00	1,21.94
			-3,30.06

Reasons for saving in the above cases have not been intimated (June, 2008).

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
4702 Capital Outlay on Minor Irrigation			
00			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Development of Water Bodies Directly Linked to Agriculture			
		10,35.00	+10,35.00

Reasons for incurring expenditure without budget provision have not been intimated (June, 2008).

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Suspense :- The expenditure under grant included Rs.2.11 lakh under the head "Suspense". The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of "Suspense" transactions head have been explained in note (v) under the Revenue section of Grant No. 32 - IRRIGATION AND WATERWAYS.

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

Major Head and Detailed Units	Opening Balance Debit + Credit -	Debit (in lakhs of rupees)	Credit	Net Actuals	Closing Balance Debit + Credit -
2702 Minor Irrigation					
80 General					
799 Suspense					
Non Plan					
001 Agricultural Engineering Directorate					
90 Miscellaneous Works	+18.23	+2.11	+0.00	+2.11	+20.34
Total	+18.23	+2.11	+0.00	+2.11	+20.34

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Section and Major Head	Total grant or appropriation	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	6,43,75,79	7,39,66,19	7,55,32,52
Supplementary	95,90,40		
Amount surrendered during the year (31st March 2008).			+15,66,33
Charged -			
Original	..	2,40	2,40
Supplementary	2,40		
Amount surrendered during the year (31st March 2008).			Nil
CAPITAL -			
Major Head			
4235 Capital Outlay on Social Security and Welfare			
Voted -			
Original	5,01,00	5,01,00	1,65
Supplementary	..		
Amount surrendered during the year (31st March 2008).			-4,99,35

Notes and Comments -

Revenue (Voted)

- (i) The expenditure exceeded the grant by Rs.15,66.33 lakh (Rs. 15,66,32,994); the excess requires regularisation.
- (ii) In view of overall excess of Rs. 15,66.33 lakh in the grant, supplementary provision of Rs. 95,90.40 lakh obtained in March,2008, proved inadequate.

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)	
2236 Nutrition				
02 Distribution of Nutritious Food and Beverages				
101 Special Nutrition programmes				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS001 Supplementary Nutrition Programme for Children and Expectant and Nursing Mother				
O	65,00.00	1,05,70.35	1,43,73.26	+38,02.91
S	40,70.35			

Augmentation of fund through supplementary provision obtained in March, 2008 was stated to be required for releasing additional fund received from Government of India, for implementation of Supplementary Nutrition Programme. Reasons for excess have not been intimated (June, 2008).

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	38,69.75	40,07.10	43,78.63	+3,71.53
S	1,37.35			

Enhancement of fund by supplementary provision obtained in March, 2008 was stated to be required for implementation of Govt. of India's Crash Programme of Nutrition. Reasons for excess have not been intimated (June, 2008).

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 CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Child Development Services Project Schemes			
O 1,98,50.00	} 2,16,46.60	2,46,05.60	+29,59.00
S 17,96.60			

Enhancement of fund through supplementary provision obtained in March, 2008 was stated to be required for implementation of Integrated Child Development Scheme Project under C.S(N.S). Reasons for excess have not been intimated (June, 2008).

2235 Social Security and Welfare			
02 Social Welfare			
101 Welfare of Handicapped			
Non Plan			
005 Assistance to Physically Handicapped in all Districts (Disability Pensions) [SW]			
O 3,52.60	3,52.60	4,71.74	+1,19.14
102 Child Welfare			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Grants for Training Programme of ICDS Anganwadi Works			
O 4,50.00	4,50.00	6,95.59	+2,45.59
103 Women's Welfare			
Non Plan			
007 Grant to Pension to the Destitute Widows [SW]			
O 5,85.00	5,85.00	7,38.50	+1,53.50

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP027 Establishment of Womens Development Undertaking [SW]			
0	7.68	7.68	2,59.47
60 Other Social Security and Welfare Programmes			+2,51.79
102 Pensions under Social Security Schemes			
Non Plan			
001 Grant of Old-Age Pension to the Old and Infirm			
0	21,23.80	21,23.80	26,29.94
2236 Nutrition			+5,06.14
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers [SW]			
0	75,00.00	75,00.00	77,69.27
			+2,69.27

Reasons for excess in the above cases have not been intimated (June, 2008).

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

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

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
103 Women's Welfare			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Implementation of Swayam Siddha			
0	3,00.00	3,00.00	68.07
			-2,31.93
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Establishment of I.C.D.S. Project [SW]			
0	16,56.00	16,56.00	14,66.83
			-1,89.17
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	10.68
			-3,39.32
004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
0	85.00	85.00	2.27
			-82.73
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Provision against Central Assistance for Nutrition Programme for Adolescent Girls			
0	8,80.00	8,80.00	3,58.64
			-5,21.36

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
0	42,00.00	42,00.00	25,41.65 -16,58.35
SP004 Provision against central assistance for Nutrition Programme for Adolescent Girls			
0	5,80.00	5,80.00	2,53.62 -3,26.38
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
0	35,00.00	35,00.00	15,16.43 -19,83.57
SP004 Provision against central assistance for Nutrition Programme for Adolescent Girls			
0	2,35.00	2,35.00	21.87 -2,13.13
Reasons for saving in the above cases have not been intimated (June, 2008).			
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]			
S	7,44.00	7,44.00	1,02.74 -6,41.26

Creation of fund through supplementary provision obtained in March, 2008 was stated to be required for Integrated Child Development Scheme Project. Reasons for saving have not been intimated (June, 2008).

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2235 Social Security and Welfare			
02 Social Welfare			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP032 Renovation of Social Welfare Homes (ACA) [SW]			
S	4,00.61	4,00.61	86.61 -3,14.00

Creation of fund through supplementary provision obtained in March, 2008 was stated to be required for renovation of Social Welfare Homes. Reasons for saving have not been intimated (June, 2008).

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				
O	48,30.00	70,00.00	67,60.20	-2,39.80
S	21,70.00			

Enhancement of fund through supplementary provision obtained in March, 2008 was stated to be required for Integrated Child Development Scheme Project. Reasons for saving have not been intimated (June, 2008).

Capital(Voted)

- (i) No portion of the huge saving of Rs.4,99.35 lakh was surrendered by the department during the year.
- (ii) The grant exhibited huge saving to the extent of 99.67% of the total budget estimate during the year. Persistent saving was also noticed during 2006-07 (95.69% of budget provision), 2005-06 (83.80% of budget provision), 2004-05 (42% of budget estimate) and 2003-04 (78.42% of budget estimate) which shows deficiency in taking 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			
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	3,00.00	3,00.00	1.38
			-2,98.62

Reasons for saving have not been intimated (June, 2008).

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 (RIDF) [SW]			
0	1,50.00	1,50.00	..
			-1,50.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2008).

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
3425 Other Scientific Research

Voted -

Original	6,62,00	6,65,08	6,11,13	-53,95
Supplementary	3,08			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.53,95 lakh in the grant, supplementary provision of Rs.3,08 lakh obtained in March, 2008 proved to be totally useless.
- (ii) Against substantial Saving of Rs.53,95 lakh (8.11% of the total budget provision), the department surrendered nothing during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
025 Department of Bio-Technology			
O	62.00	18.49	-46.59
S	3.08		
	65.08		

Augmentation of fund by supplementary provision in March, 2008 was stated to be required for meeting higher establishment charges. Reasons for final saving have not been intimated (June, 2008).

Grant No. 57 BIO-TECHNOLOGY

Head	Total grant	Actual expenditure (In lakhs of rupees)	Excess (+) Saving (-)
3425 Other Scientific Research			
60 Others			
.004 Research and Development Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Support to Professional Bodies			
0	25.00	25.00	-25.00
SP007 Scientific Research in Biotechnology			
0	1,25.00	1,25.00	-50.00

Reasons for saving in the above cases have not been intimated (June, 2008).

(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			
001 Direction and Administration Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Promotion of Biotechnology			
0	4,50.00	4,50.00	+67.65

Reasons for excess have not been intimated (June, 2008).

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS (All voted)

Section and Major Head	Total grant	Actual expenditure	Excess + Saving -
(In thousands of rupees)			
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2575	Other Special Areas Programmes		
Voted -			
Original	30,80,55	35,96,14	30,20,08
Supplementary	5,15,59		
Amount surrendered during the year (31st March 2008).			Nil

CAPITAL -			
Major Head			
4575	Capital Outlay on other Special Areas Programmes		
Voted -			
Original	70,00,00	70,00,00	..
Supplementary	..		
Amount surrendered during the year (31st March 2008).			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs.5,76.06 lakh (16.02 % of the total budget) in the grant, supplementary provision of Rs.5,15.59 lakh proved unnecessary.
- (ii) No portion of the total saving of Rs.5,76.06 lakh was surrendered by the department during the year.

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP029 Paschimanchal Unnayan Parishad (PM)			
O 6,00.00	7,00.00	6,00.00	-1,00.00
S 1,00.00			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Development of Paschimanchal Unnayan Parishad (PM)			
O 12,00.00	14,00.00	12,00.00	-2,00.00
S 2,00.00			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Development of Paschimanchal Unnayan Parishad (PM)			
O 12,00.00	14,00.00	12,00.00	-2,00.00
S 2,00.00			

Augmentation of fund by supplementary provision obtained in March, 2008 in the above cases was stated to be required for Development works under Paschimanchal Unnayan Parishad. Reasons for saving have not been intimated (June, 2008).

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

Capital(Voted)

(i) Entire budget provision Rs.70,00.00 lakh remained unutilised and unsurrendered during 2007-2008. This indicates defective budgetary control on the part of the controlling Officers.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
4575 Capital Outlay on other Special Areas Programmes			
60 Others			
789 Special Component Plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructural Facilities for Paschimanchal Unnayan Parishad under RIDF [PM]			
O	17,50.00	17,50.00	.. -17,50.00
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Infrastructural facilities for Paschimanchal Unnayan Parishad under RIDF(RIDF) [PM]			
O	3,50.00	3,50.00	.. -3,50.00
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Infrastructural Facilities for Paschimanchal Unnayan Parishad under RIDF [PM]			
O	49,00.00	49,00.00	.. -49,00.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2008).

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		
2515	Other Rural Development Programmes		

Voted -				
Original	30,81,61	31,08,11	30,56,05	-52,06
Supplementary	26,50			
Amount surrendered during the year (31st March 2008).				Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall savings of Rs. 52.06 lakh in the grant, supplementary provision of Rs. 26.50 lakh obtained in March, 2008 proved useless.
- (ii) The department, however, utilised almost entire budget provision leaving a saving of Rs. 52.06 lakh (1.67% of total budget provision).

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(in thousands of rupees)			
1. STATE LEGISLATURE			
Revenue			
Voted	..	2,95	+2,95
2. GOVERNOR			
Revenue			
Charged	..	43	+43
3. COUNCIL OF MINISTERS			
Revenue			
Voted	..	16	+16
4. AGRICULTURAL MARKETING			
Revenue			
Voted	..	48	+ 48
5. AGRICULTURE			
Revenue			
Voted	5	3,42	+3,37
6. ANIMAL RESOURCES DEVELOPMENT			
Revenue			
Voted	94	20,53	+19,59
7. BACKWARD CLASSES WELFARE			
Revenue			
Voted	60,00	25,49	-34,51
Capital			
Voted	..	0	+ 0

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
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(in thousands of rupees)

8. CO-OPERATION

Revenue

Voted	2,46	46	-2,00
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Capital

Voted	2,53,15	1,44,60	-1,08,55
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9. COMMERCE AND INDUSTRIES

Revenue

Voted	19	34	+15
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10. CONSUMER AFFAIRS

Revenue

Voted	..	44	+ 44
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11. COTTAGE AND SMALL SCALE INDUSTRIES

Revenue

Voted	..	6,93	+6,93
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12. DEVELOPMENT AND PLANNING

Revenue

Voted	..	1,46	+1,46
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13. EDUCATION (HIGHER)

Revenue

Voted	..	2,75,73	+2,75,73
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14. EDUCATION (MASS)

Revenue

Voted	..	5,08,37	+5,08,37
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APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(in thousands of rupees)			
15. EDUCATION (SCHOOL)			
Revenue			
Voted	..	22,35,77	+22,35,77
17. EXCISE			
Revenue			
Voted	..	11	+11
18. FINANCE			
Revenue			
Voted	2,81	16,16	+ 13,35
Charged	..	19,97	+19,97
19. FIRE SERVICES			
Revenue			
Voted	..	12	+ 12
20. FISHERIES			
Revenue			
Voted	..	34	+34
21. FOOD AND SUPPLIES			
Revenue			
Voted	..	50	+50
22. FOOD PROCESSING INDUSTRIES AND HORTICULTURE			
Revenue			
Voted	..	3	+ 3
24. HEALTH AND FAMILY WELFARE			
Revenue			
Voted	..	37,05	+ 37,05

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
25. PUBLIC WORKS			
Revenue			
Voted	3,09,64,85	3,58,01,54	+48,36,69
Capital			
Voted	1,05,43,07	1,68,97,91	+ 63,54,84
27. HOME			
Revenue			
Voted	1,26,61	1,51,44	+24,83
28. HOUSING			
Revenue			
Voted	..	54	+54
Capital			
Voted	5,30	14,90	+9,60
30. INFORMATION AND CULTURAL AFFAIRS			
Revenue			
Voted	..	1,35	+ 1,35
31. INFORMATION TECHNOLOGY			
Revenue			
Voted	..	13,42	+ 13,42
32. IRRIGATION AND WATERWAYS			
Revenue			
Voted	12,29,93	16,19,87	+3,89,94
Capital			
Voted	..	22	+ 22

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(in thousands of rupees)			
33. JAILS			
Revenue			
Voted	..	1,76	+1,76
34. JUDICIAL			
Revenue			
Voted	14,65	3,61	-11,04
35. LABOUR			
Revenue			
Voted	..	6,41	+6,41
Capital			
Voted	..	2,60	+2,60
36. LAND AND LAND REFORMS			
Revenue			
Voted	..	9,79	+ 9,79
38. MINORITIES DEVELOPMENT AND WELFARE			
Revenue			
Voted	..	2	+ 2
39. MUNICIPAL AFFAIRS			
Revenue			
Voted	..	81	+81
40. PANCHAYAT AND RURAL DEVELOPMENT			
Revenue			
Voted	..	4,12,63	+4,12,63

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(in thousands of rupees)			
42. PERSONNEL AND ADMINISTRATIVE REFORMS			
Revenue			
Voted	..	50	+50
44. PUBLIC ENTERPRISES			
Revenue			
Voted	..	7	+ 7
45. PUBLIC HEALTH ENGINEERING			
Revenue			
Voted	7,58,20	16,69,95	+9,11,75
Capital			
Voted	..	1,46	+1,46
46. REFUGEE RELIEF AND REHABILITATION			
Revenue			
Voted	..	4	+ 4
47. RELIEF			
Revenue			
Voted	2,48,62,03	5,18,71,04	+ 2,70,09,01
48. SCIENCE AND TECHNOLOGY			
Revenue			
Voted	..	35	+35
49. SPORTS AND YOUTH SERVICES			
Revenue			
Voted	..	25	+ 25

APPENDIX

Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(in thousands of rupees)			
50. SUNDERBAN AFFAIRS			
Revenue			
Voted	1,16,64	1,18	-1,15,46
Capital			
Voted	..	5,71	+5,71
51. TECHNICAL EDUCATION AND TRAINING			
Revenue			
Voted	18	23,79	+23,61
53. TRANSPORT			
Revenue			
Voted	20,02,00	20,00,97	-1,03
Capital			
Voted	52,50,00	54,49,45	+ 1,99,45
54. URBAN DEVELOPMENT			
Revenue			
Voted	2,21	1,82	-39
Capital			
Voted	1,76,03	69,24	-1,06,79
55. WATER INVESTIGATION AND DEVELOPMENT			
Revenue			
Voted	..	4,75	+4,75
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE			
Revenue			
Voted	..	78,99	+78,99

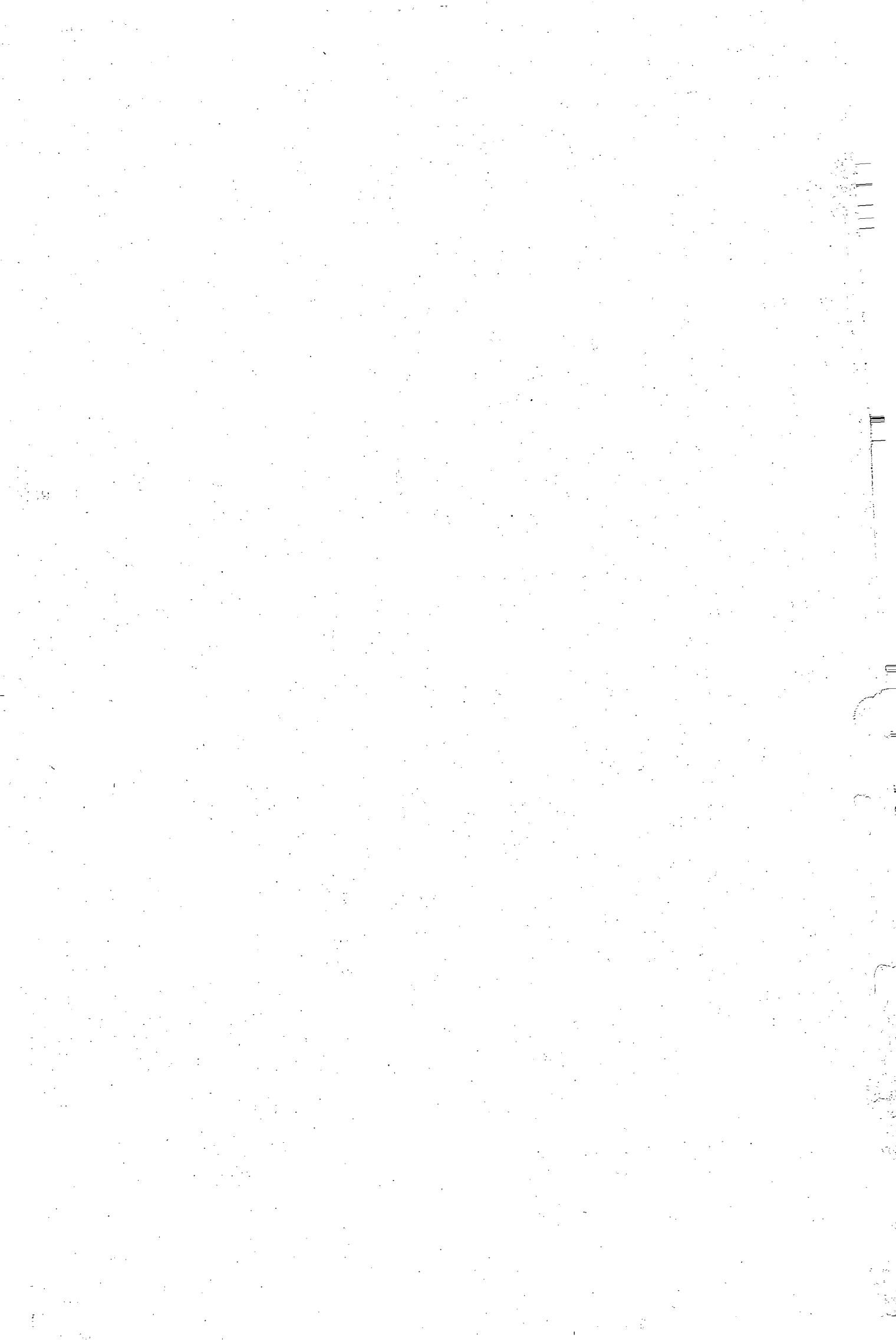
APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2007-2008 (Referred to in the Summary Appropriation Accounts at page no. 16)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
(in thousands of rupees)			
Total :-			
REVENUE -			
Voted	6,01,43,75	9,68,13,73	+3,66,69,98
Charged	..	20,40	+20,40
CAPITAL			
Voted	1,62,27,55	2,25,86,09	+63,58,54
GRAND TOTAL	7,63,71,30	11,94,20,22	+ 4,30,48,92

Notes and Comment –

Reasons for significant variations in the above cases have not been intimated (June'2008).



ERRATA

Appropriation Accounts of the Government of West Bengal for the year 2007-2008.

Sl. No.	Page No.	Reference Line/Column	For	Read
1.	52	16 th line from top	Reasons for final saving	Reasons for saving
2.	222	2 nd line from top	Rs. 2.57 thousand	Rs. 2,57 thousand
3.	343	3 rd line from bottom/4 th column	Blank	..
4.	349	Last line	(June, 208).	(June, 2008).
5.	353	20 th line from top	Rs. 6,59.71 lakh;	Rs. 6,59.71 lakh (6,59,71,510);
6.	410	4 th line from bottom	Rs. 14.89 thousand	Rs. 14,89 thousand
7.	419	4 th line from bottom	through, supplementary	through supplementary

