

APPROPRIATION ACCOUNTS

2005 – 2006



GOVERNMENT OF WEST BENGAL

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INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 2005-06 presents the Accounts of sums expended in the year ended the 31st March 2006 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
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
1. STATE LEGISLATURE				
Revenue -				
Voted	22,17,66,000	16,83,27,906	5,34,38,094	
Charged	22,98,000	11,85,883	11,12,117	
Capital -				
2. GOVERNOR				
Revenue -				
Charged	2,94,55,000	2,74,92,422	19,62,578	
Capital -				
3. COUNCIL OF MINISTERS				
Revenue -				
Voted	4,62,57,000	3,50,72,230	1,11,84,770	
Capital -				
4. AGRICULTURAL MARKETING				
Revenue -				
Voted	9,52,00,000	8,16,68,122	1,35,31,878	
Capital -				
Voted	7,40,00,000	2,18,68,522	5,21,31,478	
5. AGRICULTURE				
Revenue -				
Voted	3,00,93,75,000	2,62,34,97,153	38,58,77,847	
Charged	2,87,12,000	2,86,09,817	1,02,183	
Capital -				
Voted	10,75,00,000	2,48,87,817	8,26,12,183	
Charged	1,22,43,000	1,18,37,619	4,05,381	
6. ANIMAL RESOURCES DEVELOPMENT				
Revenue -				
Voted	3,05,95,73,000	2,22,61,44,451	83,34,28,549	
Charged	54,37,000	49,36,271	5,00,729	
Capital -				
Voted	4,99,00,000	6,26,63,683		1,27,63,683
Charged	10,00,000	30,88,94,500		30,78,94,500

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
7. BACKWARD CLASSES WELFARE				
Revenue -				
Voted	3,45,38,20,000	2,79,83,15,545	65,55,04,455	
Charged	50,89,000	89,127	49,99,873	
Capital -				
Voted	12,63,00,000	12,84,69,405		21,69,405
Charged	61,93,000	3,93,308	57,99,692	
8. CO-OPERATION				
Revenue -				
Voted	50,10,53,000	48,48,26,343	1,62,26,657	
Charged	9,76,54,001	5,28,87,350	4,47,66,651	
Capital -				
Voted	13,29,83,000	11,57,35,836	1,72,47,164	
Charged	15,84,11,000	2,84,58,750	12,99,52,250	
9. COMMERCE AND INDUSTRIES				
Revenue -				
Voted	2,60,62,44,000	2,92,39,66,423		31,77,22,423
Charged	4,00,00,000	3,55,36,118	44,63,882	
Capital -				
Voted	38,87,00,000	34,98,99,467	3,88,00,533	
Charged	5,63,00,000		5,63,00,000	
10. CONSUMER AFFAIRS				
Revenue -				
Voted	21,67,25,000	18,61,88,873	3,05,36,127	
Capital -				
11. COTTAGE AND SMALL SCALE INDUSTRIES				
Revenue -				
Voted	1,66,15,42,000	1,52,10,65,689	14,04,76,311	
Charged	2,66,88,001	14,28,217	2,52,59,784	
Capital -				
Voted	45,38,00,000	50,32,95,700		4,94,95,700
Charged	3,71,97,000	13,95,857	3,58,01,143	

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
12. DEVELOPMENT AND PLANNING				
Revenue -				
Voted	3,25,69,63,000	2,73,53,54,499	52,16,08,501	
Charged	3,27,000	3,26,470	530	
Capital -				
Voted	30,000		30,000	
Charged	2,62,000	6,66,648		4,04,648
13. EDUCATION (HIGHER)				
Revenue -				
Voted	7,74,92,94,000	7,42,89,30,553	32,03,63,447	
Capital -				
Voted	5,00,000	2,47,964	2,52,036	
14. EDUCATION (MASS)				
Revenue -				
Voted	87,04,42,000	76,32,97,810	10,71,44,190	
Capital -				
Voted	1,00,00,000	19,75,000	80,25,000	
15. EDUCATION (SCHOOL)				
Revenue -				
Voted	48,39,69,64,000	46,30,10,75,262	2,09,58,88,738	
Capital -				
Voted	5,00,00,000	2,49,52,622	2,50,47,378	
16. ENVIRONMENT				
Revenue -				
Voted	7,48,98,000	7,06,56,092	42,41,908	
Capital -				
17. EXCISE				
Revenue -				
Voted	43,36,30,000	39,74,76,407	3,61,53,593	
Capital -				

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
18. FINANCE				
Revenue -				
Voted	39,89,73,56,000	39,25,40,25,890	64,33,30,110	
Charged	1,02,80,40,97,000	1,01,67,40,01,286	1,13,00,95,714	
Capital -				
Voted	12,36,00,000	4,71,41,484	7,64,58,516	
Charged	67,40,59,00,000	68,35,31,76,315		94,72,76,315
19. FIRE SERVICES				
Revenue -				
Voted	81,53,89,000	76,22,02,437	5,31,86,563	
Capital -				
Voted	8,00,00,000	4,00,57,479	3,99,42,521	
20. FISHERIES				
Revenue -				
Voted	53,47,14,000	53,75,49,402		28,35,402
Charged	11,40,00,000	9,70,29,301	1,69,70,699	
Capital -				
Voted	25,15,00,000	25,39,72,010		24,72,010
Charged	18,30,00,000		18,30,00,000	
21. FOOD AND SUPPLIES				
Revenue -				
Voted	3,47,18,44,000	2,92,25,37,679	54,93,06,321	
Capital -				
Voted	9,00,00,000		9,00,00,000	
22. FOOD PROCESSING INDUSTRIES AND HORTICULTURE				
Revenue -				
Voted	18,29,75,000	11,00,88,750	7,28,86,250	
Capital -				
Voted	5,25,00,000	2,58,46,000	2,66,54,000	
23. FOREST				
Revenue -				
Voted	1,61,60,55,000	1,43,38,08,588	18,22,46,412	
Charged	32,58,000	24,43,389	8,14,611	
Capital -				
Voted	15,00,00,000	6,15,43,472	8,84,56,528	
Charged	33,35,000	25,01,424	8,33,576	

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation (1)	Grant or appropriation (2) Rs.	Expenditure (3) Rs.	Expenditure compared with grant or appropriation	
			Saving (4) Rs.	Excess (5) Rs.
24. HEALTH AND FAMILY WELFARE				
Revenue -				
Voted	15,62,77,73,000	14,28,68,95,561	1,34,08,77,439	
<i>Charged</i>	<i>21,43,000</i>	<i>21,42,644</i>	<i>356</i>	
Capital -				
Voted	69,70,00,000	50,08,25,966	19,61,74,034	
25. PUBLIC WORKS				
Revenue -				
Voted	8,89,67,61,000	8,32,75,47,660	56,92,13,340	
<i>Charged</i>	<i>5,63,45,000</i>	<i>1,95,91,812</i>	<i>3,67,53,188</i>	
Capital -				
Voted	6,90,71,81,000	4,23,89,19,191	2,66,82,61,809	
<i>Charged</i>	<i>2,78,33,000</i>	<i>2,65,97,712</i>	<i>12,35,288</i>	
26. HILL AFFAIRS				
Revenue -				
Voted	1,60,44,00,000	1,51,41,53,129	9,02,46,871	
Capital -				
27. HOME				
Revenue -				
Voted	16,32,39,59,000	14,85,31,94,859	1,47,07,64,141	
<i>Charged</i>	<i>9,21,73,000</i>	<i>7,47,76,841</i>	<i>1,73,96,159</i>	
Capital -				
Voted	39,14,71,000	28,07,06,878	11,07,64,122	
<i>Charged</i>	<i>5,00,62,000</i>	<i>4,14,61,376</i>	<i>86,00,624</i>	
28. HOUSING				
Revenue -				
Voted	56,15,71,000	49,64,16,917	6,51,54,083	
<i>Charged</i>	<i>8,50,51,000</i>	<i>6,34,77,787</i>	<i>2,15,73,213</i>	
Capital -				
Voted	12,74,40,000	8,61,31,765	4,13,08,235	
<i>Charged</i>	<i>7,89,27,000</i>	<i>6,23,77,604</i>	<i>1,65,49,396</i>	

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
29. INDUSTRIAL RECONSTRUCTION				
Revenue -				
Voted	1,84,71,000	81,75,744	1,02,95,256	
Capital -				
Voted	16,00,00,000	14,44,99,904	1,55,00,096	
<i>Charged</i>	<i>60,00,000</i>	<i>60,00,000</i>		
30. INFORMATION AND CULTURAL AFFAIRS				
Revenue -				
Voted	59,86,91,000	61,00,60,757		1,13,69,757
Capital -				
Voted	6,90,00,000	5,54,09,933	1,35,90,067	
31. INFORMATION TECHNOLOGY				
Revenue -				
Voted	25,72,93,000	20,67,61,822	5,05,31,178	
Capital -				
Voted	4,60,00,000	3,49,79,899	1,10,20,101	
32. IRRIGATION AND WATERWAYS				
Revenue -				
Voted	2,88,56,14,000	2,88,16,74,959	39,39,041	
<i>Charged</i>	<i>1,34,45,000</i>	<i>1,34,44,721</i>	<i>279</i>	
Capital -				
Voted	2,46,71,84,000	1,54,38,24,678	92,33,59,322	
<i>Charged</i>	<i>2,81,99,000</i>	<i>2,76,33,463</i>	<i>5,65,537</i>	
33. JAILS				
Revenue -				
Voted	82,84,25,000	77,42,27,380	5,41,97,620	
Capital -				
34. JUDICIAL				
Revenue -				
Voted	1,48,40,29,000	1,23,31,46,892	25,08,82,108	
<i>Charged</i>	<i>37,56,51,000</i>	<i>29,10,79,532</i>	<i>8,45,71,468</i>	
Capital -				

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
35. LABOUR				
Revenue -				
Voted	1,99,79,59,000	1,44,20,56,350	55,59,02,650	
Capital -				
Voted	47,81,000	15,22,739	32,58,261	
36. LAND AND LAND REFORMS				
Revenue -				
Voted	4,01,80,75,000	3,69,30,35,230	32,50,39,770	
Charged	3,10,61,000	9,51,498	3,01,09,502	
Capital -				
Voted	10,53,27,000	8,45,08,969	2,08,18,031	
37. LAW				
Revenue -				
Voted	2,39,15,000	1,92,66,044	46,48,956	
Capital -				
38. MINORITIES DEVELOPMENT AND WELFARE				
Revenue -				
Voted	4,23,41,000	3,35,08,550	88,32,450	
Capital -				
Voted	9,44,06,000	9,44,26,000		20,000
39. MUNICIPAL AFFAIRS				
Revenue -				
Voted	11,49,74,30,000	10,65,38,15,943	84,36,14,057	
Charged	3,08,20,000	1,08,20,375	1,99,99,625	
Capital -				
Voted	79,10,00,000	13,11,40,130	65,98,59,870	
Charged	2,37,22,000	1,82,22,300	54,99,700	

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
40. PANCHAYAT AND RURAL DEVELOPMENT				
Revenue -				
Voted	14,32,66,45,000	12,02,42,65,464	2,30,23,79,536	
Charged	3,50,00,001	1,94,76,688	1,55,23,313	
Capital -				
Voted	25,00,000	3,10,493	21,89,507	
Charged	2,75,00,000	12,76,800	2,62,23,200	
41. PARLIAMENTARY AFFAIRS				
Revenue -				
Voted	1,66,23,000	95,49,841	70,73,159	
Capital -				
42. PERSONNEL AND ADMINISTRATIVE REFORMS				
Revenue -				
Voted	13,78,10,000	11,77,06,752	2,01,03,248	
Charged	26,90,000	16,39,345	10,50,655	
Capital -				
Voted	18,50,000		18,50,000	
Charged	39,98,000	29,97,316	10,00,684	
43. POWER AND NON-CONVENTIONAL ENERGY SOURCES				
Revenue -				
Voted	6,40,83,87,000	4,27,14,46,788	2,13,69,40,212	
Charged	13,40,73,000	12,46,66,925	94,06,075	
Capital -				
Voted	22,36,35,00,000	16,62,68,46,600	5,73,66,53,400	
Charged	1,99,08,000	2,11,27,435		12,19,435
44. PUBLIC ENTERPRISES				
Revenue -				
Voted	97,46,67,000	56,63,42,356	40,83,24,644	
Capital -				
Voted	22,30,00,000	27,55,39,914		5,25,39,914
45. PUBLIC HEALTH ENGINEERING				
Revenue -				
Voted	2,01,04,03,000	2,03,94,77,696		2,90,74,696
Charged	1,63,69,000	63,74,164	99,94,836	
Capital -				
Voted	2,18,80,18,000	1,81,16,50,306	37,63,67,694	
Charged	1,07,04,000	90,21,726	16,82,274	

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
46. REFUGEE RELIEF AND REHABILITATION				
Revenue -				
Voted	22,86,76,000	18,46,35,953	4,40,40,047	
Charged	9,00,02,000	7,85,62,966	1,14,39,034	
Capital -				
Voted	6,70,00,000	1,17,97,195	5,52,02,805	
47. RELIEF				
Revenue -				
Voted	4,69,69,31,000	3,85,24,70,473	84,44,60,527	
Charged	46,70,14,000	44,09,55,971	2,60,58,029	
Capital -				
Charged	10,00,00,000		10,00,00,000	
48. SCIENCE AND TECHNOLOGY				
Revenue -				
Voted	5,00,08,000	4,49,87,146	50,20,854	
Capital -				
49. SPORTS AND YOUTH SERVICES				
Revenue -				
Voted	60,38,07,000	57,20,28,451	3,17,78,549	
Capital -				
50. SUNDERBAN AFFAIRS				
Revenue -				
Voted	27,29,44,000	30,07,88,063		2,78,44,063
Capital -				
Voted	33,00,00,000	28,82,35,581	4,17,64,419	

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
51. TECHNICAL EDUCATION AND TRAINING				
Revenue -				
Voted	81,60,94,000	70,42,48,270	11,18,45,730	
Capital -				
Voted	6,08,50,000	1,17,14,190	4,91,35,810	
52 TOURISM				
Revenue -				
Voted	18,00,16,000	20,75,84,883		2,75,68,883
Capital -				
Voted	4,55,00,000	3,48,66,511	1,06,33,489	
53. TRANSPORT				
Revenue -				
Voted	4,53,32,21,000	4,18,07,18,346	35,25,02,654	
Charged	13,23,78,000	13,11,51,114	12,26,886	
Capital -				
Voted	81,87,49,000	1,62,38,91,457		80,51,42,457
Charged	11,39,27,000	11,34,62,506	4,64,494	
54. URBAN DEVELOPMENT				
Revenue -				
Voted	2,83,97,13,000	2,23,98,17,160	59,98,95,840	
Capital -				
Voted	19,20,65,000	20,06,98,927		86,33,927
55. WATER INVESTIGATION AND DEVELOPMENT				
Revenue -				
Voted	2,74,93,66,000	2,69,08,67,374	5,84,98,626	
Charged	18,000	17,150	850	
Capital -				
Voted	53,29,73,000	39,29,73,561	13,99,99,439	
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE				
Revenue -				
Voted	5,64,89,19,000	4,45,56,46,426	1,19,32,72,574	
Capital -				
Voted	15,48,27,000 ₹	2,50,87,172	12,97,39,828	

**Summary of Appropriation Accounts
2005-2006**

Number and name of grant or appropriation	Grant or appropriation	Expenditure	Expenditure compared with grant or appropriation	
			Saving	Excess
(1)	(2) Rs.	(3) Rs.	(4) Rs.	(5) Rs.
Voted -				
Revenue:	2,35,33,30,16,000	2,15,26,25,95,343	20,48,68,35,881	41,64,15,224
Capital :	40,98,29,35,000	30,16,30,64,420	11,75,31,07,676	93,32,37,096
Total : Voted	2,76,31,59,51,000	2,45,42,56,59,763	32,23,99,43,557	1,34,96,52,320
Charged-				
Revenue:	1,04,72,12,48,003	1,03,20,50,95,184	1,51,61,52,819	
Capital :	68,35,46,21,000	69,03,75,02,659	57,39,13,239	1,25,67,94,898
Total : Charged	1,73,07,58,69,003	1,72,24,25,97,843	2,09,00,66,058	1,25,67,94,898
Grand Total :	4,49,39,18,20,003	4,17,66,82,57,606	34,33,00,09,615	2,60,64,47,218

Summary of Appropriation Accounts

EXCESS OVER THE FOLLOWING VOTED GRANTS / CHARGED APPROPRIATIONS REQUIRE REGULARISATION

Number and Name of the grant	Section
6. ANIMAL RESOURCES DEVELOPMENT	Capital (Charged)
6. ANIMAL RESOURCES DEVELOPMENT	Capital (Voted)
7. BACKWARD CLASSES WELFARE	Capital (Voted)
9. COMMERCE AND INDUSTRIES	Revenue (Voted)
11. COTTAGE AND SMALL SCALE INDUSTRIES	Capital (Voted)
12. DEVELOPMENT AND PLANNING	Capital (Charged)
18. FINANCE	Capital (Charged)
20. FISHERIES	Capital (Voted)
20. FISHERIES	Revenue (Voted)
30. INFORMATION AND CULTURAL AFFAIRS	Revenue (Voted)
38. MINORITIES DEVELOPMENT AND WELFARE	Capital (Voted)
43. POWER AND NON-CONVENTIONAL ENERGY SOURCES	Capital (Charged)
44. PUBLIC ENTERPRISES	Capital (Voted)
45. PUBLIC HEALTH ENGINEERING	Revenue (Voted)
50. SUNDERBAN AFFAIRS	Revenue (Voted)
52. TOURISM	Revenue (Voted)
53. TRANSPORT	Capital (Voted)
54. URBAN DEVELOPMENT	Capital (Voted)

Summary of Appropriation Accounts

The Expenditure shown in the summary of Appropriation Accounts does not include Rs. 1,95,37,532 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 Rs.	Date of sanction	Expenditure from the advance Rs.	Date of recoupmnt of advance in the subsequent year, 2006-2007
1.	2055 Police	27	84,000	14.06.2005	84,000	Not yet recouped
2.	2055 Police	27	1,50,000	26.10.2005	1,50,000	Not yet recouped
3.	2055 Police	27	1,59,500	01.12.2005	1,59,500	Not yet recouped
4.	2055 Police	27	50,000	13.12.2005	50,000	Not yet recouped
	Total- 2055		4,43,500		4,43,500	
5.	2058 Stationary and Printing	09	19,22,382	09.06.2005	19,22,382	Not yet recouped
	Total- 2058		19,22,382		19,22,382	
6.	2059 Public Works	25	2,89,000	28.03.2006	2,89,000	Not yet recouped
	Total- 2059		2,89,000		2,89,000	
7.	2210 Medical and public Health	24	1,04,500	07.03.2006	1,04,500	Not yet recouped
	Total- 2210		1,04,500		1,04,500	
8.	2235 Social Security and Welfare	18	1,00,000	28.04.2005	1,00,000	Not yet recouped
9.	2235 Social Security and Welfare	46	50,500	01.03.2006	50,500	Not yet recouped
	Total- 2235		1,50,500		1,50,500	
10.	2425 Co-operation	08	1,24,098	17.03.2006	1,24,098	Not yet recouped
	Total- 2425		1,24,098		1,24,098	
11.	3054 Roads and Bridges	25	75,000	02.11.2005	75,000	Not yet recouped
	Total- 3054		75,000		75,000	
12.	4059 Capital Outlay on Public Works	25	7,48,089	15.03.2006	7,48,089	Not yet recouped
	Total- 4059		7,48,089		7,48,089	
13.	4701 Capital Outlay on Major and Medium Irrigation	32	35,064	29.04.2005	35,064	Not yet recouped
14.	4701 Capital Outlay on Major and Medium Irrigation	32	1,27,103	15.02.2006	1,27,103	Not yet recouped
	Total- 4701		1,62,167		1,62,167	

Summary of Appropriation Accounts

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance sanctioned Rs.	Date of sanction	Expenditure from the advance Rs.	Date of recoupment of advance in the subsequent year, 2006-2007	
15.	4711	Capital Outlay on Flood Control Projects	32	4,64,470	17.02.2006	4,64,470	Not yet recouped
16.	4711	Capital Outlay on Flood Control Projects	32	5,74,976	08.03.2006	5,74,976	Not yet recouped
17.	4711	Capital Outlay on Flood Control Projects	32	3,98,613	10.03.2006	3,98,613	Not yet recouped
18.	4711	Capital Outlay on Flood Control Projects	32	70,41,626	14.02.2006	70,41,626	Not yet recouped
Total- 4711				84,79,685		84,79,685	
19.	5054	Capital Outlay on Roads and Bridges	25	2,47,266	24.02.2006	2,47,266	Not yet recouped
20.	5054	Capital Outlay on Roads and Bridges	25	18,32,679	07.03.2006	18,32,679	Not yet recouped
21.	5054	Capital Outlay on Roads and Bridges	25	43,50,733	28.03.2006	43,50,733	Not yet recouped
22.	5054	Capital Outlay on Roads and Bridges	25	6,07,933	14.12.2005	6,07,933	Not yet recouped
Total- 5054				70,38,611		70,38,611	
Grand Total (Charged)				1,95,37,532		1,95,37,532*	

* Amounts of advances drawn from the Contingency Fund during the year 2005-2006 but remained un-recouped till the close of the year

Summary of Appropriation Accounts

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 :2005-2006 and that shown in the Finance Accounts for the year is shown below :-

	Revenue		Capital	
	Voted Rs.	Charged Rs.	Voted Rs.	Charged Rs.
Total expenditure according to the Appropriation Accounts	2,15,26,25,95,343	1,03,20,50,95,184	30,16,30,64,420	69,03,75,02,659
Deduct - Total of Recoveries shown in Appendix	4,29,34,77,113	3,00,56,20,899	1,79,95,69,915	
Net total expenditure as shown in Statement No. 10 of the Finance Accounts	2,10,96,91,18,230	1,00,19,94,74,285	28,36,34,94,505	69,03,75,02,659

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 ,2006.



(Vijayendra N. Kaul)

New Delhi
The 2006

Comptroller and Auditor General of India

09 OCT 2006

Grant No. 1 STATE LEGISLATURE

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2011 Parliament/State/Union Territory Legislatures			
	Rs		
Voted			
Original :	20,74,32,000	22,17,66,000	16,83,27,906 -5,34,38,094
Supplementary :	1,43,34,000		
Amount surrendered during the year (31st March, 2006).			5,09,77,699
Charged :			
Original :	22,98,000	22,98,000	11,85,883 -11,12,117
Supplementary			
Amount surrendered during the year (31st March, 2006).			14,05,883

Notes and Comments -

Revenue(Voted)

- (i) The grant exhibits saving to the tune of 24% of budget estimate. Similar savings were exhibited in 2004-2005 (Rs. 5.46 crore, 26%), 2003-2004 (Rs. 5.64 crore, 21%) and 2002-2003 (Rs. 6.90 crore, 34%) indicating defective budgetary control on the part of the controlling officer.
- (ii) In view of overall saving of Rs. 5,34.38 lakh in the grant, supplementary provision of Rs. 1,43.34 lakh obtained in March, 2006 proved unnecessary .
- (iii) Out of total saving of Rs. 5,34.38 lakh in the grant, an amount of Rs. 5,09.78 lakh (24% of budget provision) was surrendered by the department during the year.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
Non Plan			
001 Establishment of the Members of Legislative Assembly			
O	1,228.27	851.12	846.51 -4.61
S	119.68		
R	-496.83		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting enhanced pay of the Honourable Members of the W.B.L.A. and other establishment charges. Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 1 STATE LEGISLATURE

Revenue(Charged)

(i) The saving of Rs. 11.12 lakh in the grant is 48.39% of the total provision. The department surrendered Rs. 14.06 lakh, which is larger than the total saving. All these facts disclose most casual approach towards financial management.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2011 Parliament/State/Union Territory Legislatures			
02 State/Union Territory Legislatures			
101 Legislative Assembly			
Non Plan			
001 Establishment of the Members of Legislative Assembly			
O	20.60	7.80	7.87 + 0.07
R	-12.80		

Reasons for anticipated saving and final excess have not been intimated(June,2006).

Grant No. 2 GOVERNOR(All Charged)

Section and Major Head	Total appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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REVENUE -

Major Head

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

Rs

Charged :			
Original :	2,84,26,000	2,94,55,000	2,74,92,422 -19,62,578
Supplementary	10,29,000		
Amount surrendered during the year (31st March,2006).			2,70,934

Notes and Comments -

- (i) In view of overall saving of Rs. 19.63 lakh in the appropriation, supplementary provision of Rs. 10.29 lakh obtained in March,2006 proved to be unjustified.
- (ii) Out of total saving of Rs. 19.63 lakh, a sum of Rs. 2.71 lakh (13.81% only of overall saving) was surrendered by the department during the year.

Grant No. 3 COUNCIL OF MINISTERS (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2013 Council of Ministers			
	Rs		
Voted			
Original :	4,13,89,000	4,62,57,000	3,50,72,230 -1,11,84,770
Supplementary :	48,68,000		

Amount surrendered during the year
(31st March, 2006).

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 1,11.85 lakh (27% of original budget provision) in the grant, supplementary provision of Rs. 48.68 lakh proved to be fully unjustified.
- (ii) No portion of the substantial saving of Rs. 1,11.85 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 lakh of rupees)	
2013 Council of Ministers			
00			
104 Entertainment and Hospitality Expenses			
Non Plan			
001 Entertainment of Dignitaries			
0	138.00	138.00	67.95 - 70.05

Reasons for saving have not been intimated (June, 2006).

Grant No. 3 COUNCIL OF MINISTERS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2013 Council of Ministers			
00			
800 Other Expenditure			
Non Plan			
001 Other Expenditure			
O	132.50	149.93	79.80 - 70.13
S	17.43		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges. Reasons for saving have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2013 Council of Ministers			
00			
108 Tour Expenses			
Non Plan			
001 Tour Expenses			
O	87.55	118.80	154.07 + 35.27
S	31.25		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges. Reasons for excess have not been intimated.

Grant No. 4 AGRICULTURAL MARKETING(All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2408	Food Storage and Warehousing		
2435	Other Agricultural Programmes		
	Rs		
Voted			
Original :	9,19,54,000	9,52,00,000	8,16,68,122 -1,35,31,878
Supplementary :	32,46,000		
			Nil
Amount surrendered during the year (31st March,2006).			

CAPITAL -			
Major Head			
4435	Capital Outlay on other Agricultural Programmes		
	Rs		
Voted			
Original :	7,40,00,000	7,40,00,000	2,18,68,522 -5,21,31,478
Supplementary :			
			Nil
Amount surrendered during the year (31st March,2006).			

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 1,35.32 lakh in the grant, supplementary provision of Rs. 32.46 lakh obtained in March,2006 proved unnecessary.
- (ii) No portion of the significant saving of Rs. 1,35.32 lakh was surrendered by the department during the year.
- (iii) In the case marked (*) in the grant substantial saving occurred during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also requires adoption of budget formulation on a realistic basis.

IX
5A

ACC. No. - 79903
WEST BENGAL SECRETARIAT LIBRARY

Grant No. 4 AGRICULTURAL MARKETING

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2435 Other Agricultural Programmes			
01 Marketing and quality control			
101 Marketing Facilities			
Non Plan			
001 Marketing Department *			
O	429.49	444.31	391.38 - 52.93
S	14.82		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting large establishment charges. Reasons for final saving have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2435 Other Agricultural Programmes			
01 Marketing and quality control			
101 Marketing Facilities			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN005 Undertaking study for Marketing Research and Information Network and other market led extension activities			
		0.00	41.00 + 41.00

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Capital(Voted)

- (i) Huge variation between budget provision and actual expenditure resulting in overall saving of Rs. 5,21.31 lakh (i.e. 70% of budget provision) in the grant indicate lack of budgetary control on the part of the Controlling Officer.
- (ii) No portion of the huge saving of Rs. 5,21.31 lakh in the grant was surrendered by the department during the year.

Grant No. 4 AGRICULTURAL MARKETING

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
0	600.00	600.00	122.40 - 477.60
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Annual Macro Management Mode Work Plan on Agriculture Marketing Development Work			
0	40.00	40.00	13.60 - 26.40

Reasons for saving in the above cases have not been intimated (June, 2006).

Grant No. 5 AGRICULTURE

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
2501	Special Programmes for Rural Development		
2551	Hill Areas		
2575	Other Special Areas Programmes		
3451	Secretariat-Economic Services		
	Rs		
Voted			
Original :	2,77,47,04,000	3,00,93,75,000	2,62,34,97,153
Supplementary :	23,46,71,000		-38,58,77,847
Amount surrendered during the year (31st March,2006).			23,11,92,350
Charged :			
Original :	2,87,12,000	2,87,12,000	2,86,09,817
Supplementary			-1,02,183
Amount surrendered during the year (31st March,2006).			Nil
CAPITAL -			
Major Head			
4401	Capital Outlay on Crop Husbandry		
6004	Loans and Advances from the Central Government		
	Rs		
Voted			
Original :	10,75,00,000	10,75,00,000	2,48,87,817
Supplementary :			-8,26,12,183
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	1,20,08,000	1,22,43,000	1,18,37,619
Supplementary	2,35,000		- 4,05,381
Amount surrendered during the year (31st March,2006).			Nil

Grant No. 5 AGRICULTURE

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 38,58.78 lakh (13.91% of original estimate) in the grant, supplementary provision of Rs. 23,46.71 lakh obtained in March,2006 proved unjustified.
- (ii) Out of total saving of Rs. 38,58.78 lakh in the grant, an amount of Rs. 23,11.92 lakh was surrendered by the department during the year.
- (iii) In a large number of sub-heads marked (*) in the grant substantial excess / saving occurred during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on a realistic basis in future.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
2401 Crop Husbandry			
00			
110 Crop Insurance			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Crop Insurance Scheme			
O	600.00	524.00	280.07 - 243.93
R	-76.00		
789 Special Component Plan for SC			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Annual Macro Management Mode			
Work Plan on Agricultural			
Development Works [AG] *			
O	1,710.00	1,264.95	1,174.56 - 90.39
R	-445.05		
796 Tribal Areas Sub-Plan			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Annual Macro Management Mode			
Work Plan on Agricultural			
Development Works			
O	1,170.00	947.79	825.05 - 122.74
R	-222.21		
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Annual Macro Management Mode			
Work Plan on Agricultural			
Development Work-(a) - Central			
Share-(b)-State's Share *			
O	1,467.00	1,107.12	841.43 - 265.69
R	-359.88		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2006).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2401 Crop Husbandry			
00			
001 Direction and Administration			
Non Plan			
002 Superintendance			
O	1,127.61	1,092.65	1,050.96 - 41.69
S	18.22		
R	-53.18		
005 World Bank Project on Agricultural Development -- Improvement of Agricultural Extension and Research			
O	4,683.55	4,625.13	4,302.73 - 322.40
S	166.38		
R	-224.80		
104 Agricultural Farms			
Non Plan			
001 Experimental Farms *			
O	3,352.66	3,220.81	3,034.38 - 186.43
S	110.07		
R	-241.92		
789 Special Component Plan for SC Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 National Pulses Development Project			
O	30.00	97.17	63.26 - 33.91
S	120.00		
R	-52.83		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting larger establishment charges and for meeting additional requirement in respect of the releases made by the Central Government for Centrally Sponsored Schemes. Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Non Plan			
002 Grant of Old-age Pension to Marginal Farmers, Sharecroppers and Agricultural Labourers			

O	1,170.75	14,12.24	1,277.48	-1,34.76
S	405.00			
R	-163.51			

Augmentation of fund by supplementary provision in March, 2006 was stated to be required to accommodate increased Old Age Pension to marginal farmers / share croppers and Agricultural Labourers. Reasons for anticipated as well as final saving have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
		(In lakh of rupees)		
2401 Crop Husbandry				
00				
796 Tribal Areas Sub-Plan				
Plan CENTRALLY SPONSORED (NEW SCHEMES)				
CS003 Oilseeds Production Programmes				
O	30.00	62.64	130.25	+67.61
S	4.50			
R	28.14			

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional requirement in respect of the releases made by the Central Government for Centrally Sponsored Scheme. Reasons for enhancement of fund through re-appropriation as well as final excess have not been intimated (June, 2006).

Grant No. 5 AGRICULTURE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2415 Agricultural Research and Education			
01 Crop Husbandry			
277 Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Agricultural Education at Bidhan Chandra Krishi Viswavidyalaya and Other Universities			
O	235.00	1,076.00	1,218.87 +142.87
S	841.00		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for meeting the cost towards payment of Land Acquisition for development of Aro-Forestry, Experimental orchards and residence to Staff of Bidhan Chandra Krishna Viswavidyalaya. Reasons for eventual excess have not been intimated (June,2006).

2401 Crop Husbandry			
00			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN004 Promotion /Strengthening of IT in Agriculture under AGRISNET Project			
		0.00	125.91 +125.91

Reasons for incurring expenditure without budget provision have not been intimated (June,2006).

Revenue(Charged)

- (i) No portion of the overall saving of Rs. 1.02 lakh in the appropriation was surrendered by the department during the year.

Capital(Voted)

- (i) The grant exhibits saving to the tune of 76.86% of budget estimation. This indicates defective budgetary control on the part of the Controlling Officer.
- (ii) Out of huge saving of Rs. 8,26.12 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 lakh 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)			
0	500.00	500.00	61.46 - 438.54
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Construction of Office Buildings in the District			
0	240.00	240.00	129.93 - 110.07
SP007 Infrastructural Facilities on Agricultural Programmes under RIDF(AG) (RIDF)			
0	225.00	225.00	26.00 - 199.00
	Reasons for substantial saving in the above cases have not been intimated (June, 2006).		

Capital(Charged)

- (i) In view of overall saving of Rs. 4.05 lakh in the appropriation, enhancement of fund by supplementary provision of Rs. 2.35 lakh obtained in March, 2006 proved unnecessary and unjustified.
- (ii) No portion of the saving of Rs. 4.05 lakh was surrendered by the department during the year.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
	Rs		
Voted			
Original :	3,05,95,73,000	3,05,95,73,000	2,22,61,44,451 - 83,34,28,549
Supplementary :			
Amount surrendered during the year (31st March,2006).			60,57,45,500
Charged :			
Original :	10,00,000	54,37,000	49,36,271 - 5,00,729
Supplementary	44,37,000		
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4403	Capital Outlay on Animal Husbandry		
4404	Capital Outlay on Dairy Development		
6003	Internal Debt of the State Government		
	Rs		
Voted			
Original :	4,99,00,000	4,99,00,000	6,26,63,683 + 1,27,63,683
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	10,00,000	10.00,000	30,88,94,500 +30,78,94,500
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Out of the total saving of Rs. 83,34.29 lakh in the grant, an amount of Rs. 60,57.46 lakh was surrendered by the department during the year.
- (ii) The subheads marked (*) in the grant showed substantial saving during the previous two years. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also requires adoption of budget formulation on realistic basis in future.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2403 Animal Husbandry			
00			
001 Direction and Administration			
Non Plan			
006 Common Services at Haringhata-Kalyani Complex under the Directorate of Animal Husbandry			
O	411.39	393.39	298.88 - 94.51
R	-18.00		
102 Cattle and Buffalo Development			
Non Plan			
001 Cattle Development Scheme*			
O	1,365.55	1,355.89	1,075.53 - 280.36
R	- 9.66		
002 State Livestock Farm*			
O	1,019.16	989.72	842.62 - 1,47.99
R	-29.44		
107 Fodder and Feed Development			
Non Plan			
003 Fodder farms - Haringhata-Kalyani complex			
O	695.82	699.29	528.54 - 170.75
R	3.47		
2404 Dairy Development			
00			
192 Greater Calcutta Milk Supply Scheme			
Non Plan			
001 Administration			
O	1,092.25		
R	-45.90	1,046.35	895.24 - 151.11
002 Procurement*			
O	6,672.60		
R	-4,301.34	2,371.26	2,080.40 - 290.86
003 Processing			
O	2,233.00	2,047.61	1,596.83 - 450.78
R	- 185.39		

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
193 Durgapur Milk Supply Scheme			
Non Plan			
002 Procurement			
O	365.80	123.11	121.81 - 1.30
R	-242.69		
194 Burdwan Milk Supply Scheme			
Non Plan			
002 Procurement			
O	545.75	136.51	107.39 - 29.12
R	-409.24		
195 Krishnanagore Milk Supply			
Non Plan			
002 Procurement			
O	329.65	68.97	11.70 - 57.27
R	-260.68		
2415 Agricultural Research and Education			
03 Animal Husbandry			
004 Research			
Non Plan			
002 Central Livestock Research- Cum-Breeding Station			
O	317.60	312.07	232.52 - 79.55
R	-5.53		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2403 Animal Husbandry			
00			
001 Direction and Administration			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 17th Quinquennial Livestock Census(AD)			
O	200.00	200.00	3.83 -196.17

Reasons for saving have not been intimated (June, 2006).

2404 Dairy Development			
00			
192 Greater Calcutta Milk Supply Scheme			
Non Plan			
004 Distribution			
O	2,171.30	1,828.26	1,582.39 -245.87
R	-343.04		

Reasons for saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2403 Animal Husbandry			
00			
101 Veterinary Services and Animal Health			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS012 Establishment of Regional Disease Diagnostic Laboratory			
O	50.00	50.00	176.66 +126.66
CS013 Assistance to State for Control of Animal Disease (ASCAD) (AD)			
O	381.25	381.25	491.78 +110.53

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Assistance to State for Control of Animal Disease			
0	69.00	69.00	156.10 +87.10
102 Cattle and Buffalo Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Cattle and Buffaloes Development in West Bengal (AD)			
0	20.00	20.00	134.00 +114.00
103 Poultry Development			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Assistance to State Poultry /Duck-Farms(AD)			
0	33.20	33.20	200.00 +166.80
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Family based programme with subsidy			
0	7.00	7.00	123.20 +116.20
SP008 Financial Assistance through Subsidy/Margin Money to Self- Help Group /Co-operative (AD)			
0	5.00	5.00	100.00 +95.00

Reasons for eventual excess in the above cases have not been intimated (June, 2006).

Revenue (Charged)

- (i) In view of overall saving of Rs. 5.01 lakh in the appropriation, supplementary provision of Rs. 44.37 lakh proved excessive.
- (ii) No portion of the total saving of Rs. 5.01 lakh was surrendered by the department during the year.

Capital (Voted)

- (i) Expenditure exceeded budget provision by Rs. 1,27,63,683 ; the excess requires regularisation.

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4404 Capital Outlay on Dairy Development			
00			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Investment in Share Capital			
0	20.00	20.00	190.01 + 170.01

Reasons for final excess have not been intimated (June, 2006).

4404 Capital Outlay on Dairy Development			
00			
102 Cattle - Cum - Dairy Development Projects			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Implementation of the Integrated Dairy Development Project			
		0.00	244.77 + 244.77

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(iii) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4403 Capital Outlay on Animal Husbandry			
00			
102 Cattle and Buffalo Development Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Intensive Cattle Development Projects *			
0	105.00	105.00	0.00 -105.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Capital(Charged)

- (i) Expenditure exceeded the appropriation by Rs. 30,78,94,500; the excess requires regularisation. The huge excess expenditure indicates requirement of adoption of more realistic views in framing budget estimates in future.
- (ii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	3,088.95 +3,078.95

Reasons for abnormal excess have not been intimated (June, 2006).

Grant No. 7 BACKWARD CLASSES WELFARE

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049	Interest Payments		
2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
2251	Secretariat-Social Services		
	Rs		
Voted			
Original :	3,05,78,02,000	3,45,38,20,000	2,79,83,15,545 - 65,55,04,455
Supplementary :	39,60,18,000		
Amount surrendered during the year (31st March, 2006).			Nil
Charged :			
Original :	50,89,000	50,89,000	89,127 - 49,99,873
Supplementary			
Amount surrendered during the year (31st March, 2006).			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		
6004	Loans and Advances from the Central Government		
	Rs		
Voted			
Original :	10,90,00,000	12,63,00,000	12,84,69,405 + 21,69,405
Supplementary :	1,73,00,000		
Amount surrendered during the year (31st March, 2006).			Nil
Charged :			
Original :	53,94,000	61,93,000	3,93,308 - 57,99,692
Supplementary	7,99,000		
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 65,55.04 lakh constituting 18.97% in the budget grant, supplementary provision of Rs. 39,60.18 lakh obtained in March, 2006 proved unnecessary and unjustified.
- (ii) No portion of the huge saving of Rs. 65,55.04 lakh in the grant was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Non Plan			
003 Hostel Charges			
O	1,300.95	1,296.90	1,005.28 - 291.62
R	-4.05		

Reasons for anticipated as well as final saving have not been intimated(June, 2006).

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)			
SP052 Stipend for Tribal Boys and Girls for quality education at primary level as feeder to Eklavya Model Residential Schools			
O	50.00	193.03	53.92 - 139.11
S	143.03		

Augmentation of fund by supplementary provision was stated to be required for Scholarship to students belonging to S.C., O.B.C. categories and also for grants under article 275 (1) of the Constitution and Tribal Sub-Plan. Reasons for eventual saving have not been intimated (June,2006).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP043 Infrastructure Development Programme			
O	60.00	301.66	84.66 - 217.01
S	240.00		
R	1.66		

Augmentation of fund by supplementary provision was stated to be required for infrastructure development programme in tribal areas. Reasons for enhancement of fund by re-appropriation as well as final saving have not been intimated (June, 2006). Despite saving of funds against original and supplementary grant reappropriation made by the department proved unjustified.

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)			
SP051 Old Age Pension to Pensioners belonging to Scheduled Tribes of this State			
O	4,879.92	5,079.92	2,835.03 - 2,244.89
S	200.00		

Augmentation of fund by supplementary provision was stated to be required for old age pension to persons belonging to S.C. categories. Reasons for huge saving have not been intimated (June, 2006).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
80 General			
001 Direction and Administration			
Non Plan			
001 Headquarters Establishment			
0	404.43	404.43	228.11 - 176.32

Reasons for saving have not been intimated (June, 2006).

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.			
0	2,133.35	2,133.35	1,869.57 - 263.78
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Book grants and examination fees			
0	450.00	450.00	236.00 - 214.00
SP006 Construction of Hostel Buildings for Girl Students (State Share)			
0	125.00	125.00	0.00 - 125.00
SP009 Construction of Central Hostel Buildings for Boys			
0	125.00	125.00	0.00 - 125.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

793 Special Central Assistance for Scheduled Castes Component Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Programme for the development of scheduled castes			
0	3,000.00	3,000.00	1,263.14 - 1,736.86

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
02 Welfare of Scheduled Tribes			
277 Education			
Non Plan			
003 Hostel charges			
0	901.00	901.00	810.13 - 90.87
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			
0	802.30	802.30	616.10 - 186.20
796 Tribal Areas Sub-Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Development of Primitive Tribal Groups			
0	2,700.00	2,700.00	67.63 - 2,632.37
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Education - Book grants and examination fees			
0	220.00	220.00	131.45 - 88.55
SP012 Education - Construction of Hostels for Girls (State's share)			
0	175.00	175.00	25.14 - 149.86
SP015 Education - Construction of Govt. Hostel for Boys (State's share)			
0	145.00	145.00	19.44 - 125.56

Reasons for saving in the above cases have not been intimated (June, 2006).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
03 Welfare of Backward Classes			
277 Education			
CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Post Matric Scholarship to OBC Students (SC)			
S	235.85	235.85	0.00 - 235.85

Creation of fund by supplementary provision was stated to be required for Scholarship to students belonging to O.B.C. categories. Reasons for non utilisation of entire provision have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP049 Provision against Grants-in- aid Received under Article 275(1) of the Constitution			
O	1,532.00		
		2,502.30	
S	970.30		2,702.30 + 200.00

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP050 Provision Against SCA for Tribal Sub-Plan			
O	1,982.00	3,000.00	4,668.74 +1,668.74
S	1,018.00		
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
277 Education			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Scholarships to Students (Stipend and Scholarship)			
O	1,500.00	2,500.00	2,617.84 +117.84
S	1,000.00		

Augmentation of fund by supplementary provision in the above cases was stated to be required for Scholarship to students belonging to S.C. categories and also for grants under article 275(1) of the constitution and Tribal Sub-Plan. Reasons for excess have not been intimated (June, 2006).

Grant No. 7 BACKWARD CLASSES WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
02 Welfare of Scheduled Tribes			
794 Special Central Assistance for Tribal sub-plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Provision against SCA for Tribal Sub Plan (TSP) [SC]			
	0.00	115.90	+ 115.90

Incurring expenditure without budget provision have not been intimated (June, 2006).

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
01 Welfare of Scheduled Castes			
793 Special Central Assistance for Scheduled Castes Component Plan			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Barga Financing Scheme to Patta Holder/Bargadars			
0	5.00	5.00	1,390.22 + 1,385.22

2225 Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Additional financial assistance to Post-Matric hostellers			
0	154.00	154.00	267.84 + 113.84

Reasons for excess in both the cases have not been intimated (June, 2006).

Grant No. 7 BACKWARD CLASSES WELFARE

Revenue(Charged)

- (i) Wide variation between budget provision and actual expenditure resulting in overall saving of Rs. 50.00 lakh (i.e. 97% of total budget provision) in the appropriation indicates requirement of adoption of more realistic views in framing budget estimates
- (ii) No portion of the huge saving of Rs. 50.00 lakh in the appropriation was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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	50.00	50.00	0.00 - 50.00

Reasons for non-utilisation of the entire provision have not been intimated (June,2006)

Capital(Voted)

- (i) The expenditure exceeded the provision by Rs. 21,69,405 ; the excess requires regularisation.
- (ii) In view of excess of Rs. 21.69 lakh in the grant, supplementary provision of Rs. 1,73.00 lakh obtained in March, 2006, proved unjustified.
- (iii) The case marked (*) in the grant also showed substantial excess during the last two years. Such type of persisting abnormal variation between budget provision and actual expenditure proves lack of awareness of the department about the actual budgetary position.

Grant No. 7 BACKWARD CLASSES WELFARE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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 *			
O	400.00	570.00	787.67 +217.67
S	170.00		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required mainly for larger investment as share Capital contribution to the West Bengal Scheduled Caste and Scheduled Tribes Development and Finance corporation. Reasons for final excess have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
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			
O	200.00	200.00	0.00 -200.00

Reasons for non-utilisation of the entire provision have not been intimated (June, 2006).

Capital(Charged)

- (i) In view of overall saving of Rs. 58.00 lakh in the appropriation, supplementary provision of Rs. 7.99 lakh obtained in March, 2006 proved absolutely unnecessary.
- (ii) No portion of the huge saving of Rs. 58.00 lakh constituting 94% of final budget provision in the appropriation was surrendered by the department during the year.

Grant No. 7 BACKWARD CLASSES WELFARE

(iii) Saving occurred mainly under.

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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]			
O	50.00		
S	7.99	57.99	0.00 - 57.99

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for repayment of instalment of principal of laons taken by the Backward class welfare Department from National Co-operative Development Corporation. Reasons for final saving have not been intimated (June,2006).

Grant No. 8 CO-OPERATION

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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			
	Rs		
Voted			
Original :	48,55,59,000	50,10,53,000	48,48,26,343 -1,62,26,657
Supplementary :	1,54,94,000		
Amount surrendered during the year (31st March,2006).			10,67,757
Charged :			
Original :	9,76,54,000	9,76,54,001	5,28,87,350 -4,47,66,651
Supplementary	01		
Amount surrendered during the year (31st March,2006).			Nil
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			
	Rs		
Voted			
Original :	6,43,83,000	13,29,83,000	11,57,35,836 - 1,72,47,164
Supplementary :	6,86,00,000		
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	15,84,11,000	15,84,11,000	2,84,58,750 -12,99,52,250
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

Grant No. 8 CO-OPERATION

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 1,62.27 lakh in the grant, supplementary provision of Rs. 1,54.94 lakh obtained in March, 2006 proved to be injudicious.
- (ii) Negligible amount of Rs. 10.68 lakh constituting a mere 6.58% of total saving of Rs. 1.62.27 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 lakh of rupees)	
2425 Co-operation			
00			
101 Audit of Co-operatives			
Non Plan			
001 Audit of Co-operatives			
0	1,264.28	1,264.28	1,176.53 - 87.75

Reasons for saving have not been intimated (June, 2006).

2425 Co-operation			
00			
107 Assistance to Credit Co-operatives			
Non Plan			
004 Subsidies for Interest Liabilities in respect of Share Croppers, Small Farmers and Self-employed Persons			
0	141.93	141.93	0.00 - 141.93

Reasons for non utilisation of entire provision have not been intimated (June, 2006).

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2425 Co-operation			
00			
107 Assistance to Credit Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Integrated Co-op. Devt. Projects			
0	400.00	400.00	230.90 - 169.10
108 Assistance to other Co-operatives			
Non Plan			
007 Grants to Co-operatives Societies for Enhancement of Emoluments of their Employees			
0	375.39	375.39	51.28 - 324.11

Reasons for saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
102 Community Development			
Non Plan			
014 Block Establishments for Co-operation Department (CO)			
O	217.40	258.06	397.99 + 139.93
S	40.66		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges. Reasons for final excess have not been intimated (June, 2006).

Grant No. 8 CO-OPERATION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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	460.84	484.18	984.18 + 500.00
S	23.34		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required towards payment of establishment charges and also procurement, processing and supply of parboiled Levy Rice of common variety by BENFED. Reasons for final excess have not been intimated.

Revenue(Charged)

- (i) Supplementary provision of Re. 1 obtained in March, 2006 represents token budget.
- (ii) No portion of the overall saving of Rs. 4,47.67 lakh (45.85% of budget provision) was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
029 Loans from NCDC [CO]			
O	850.00	842.49	488.58 - 353.91
R	-7.51		

Reasons for anticipated as well as final saving have not been intimated (June,2006).

Grant No. 8 CO-OPERATION

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
0	122.00	122.00	30.92 - 91.08

Reasons for saving have not been intimated (June, 2006).

Capital(Voted)

- (i) The grant exhibits saving to the tune of Rs. 1,72.47 lakh i.e. 26.78% of original budget provision. Persistent savings disclosed during 2002-2003 (Rs. 9.64 crore, 39%), 2003-2004 (Rs. 2.23 crore, 37%) and 2004-2005 (Rs. 3.44 crore, 29%) indicate defective budgetary control on the part of the financial executive.
- (ii) No portion of overall saving of Rs. 1,72.47 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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			
0	100.00	100.00	0.00 - 100.00

Reasons for non-utilisation of entire provision have not been intimated (June, 2006).

Grant No. 8 CO-OPERATION

Capital(Charged)

(i) No portion of huge saving of Rs. 12,99.52 lakh in the appropriation, which aggregates to 82% of the total budget provision was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
6003 Internal Debt of the State Government			
00			
108 Loans from National Co- operative Development Corporation			
Non Plan			
003 Loans from National Co- operative Development Corporation [CO]			
0	1,310.00	1,310.00	0.00 - 1,310.00

Reasons for non-utilisation of entire provision have not been intimated (June,2006).

Grant No. 9 COMMERCE AND INDUSTRIES

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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			
	Rs		
Voted			
Original :	95,73,93,000	2,60,62,44,000	2,92,39,66,423 + 31,77,22,423
Supplementary :	1,64,88,51,000		
Amount surrendered during the year (31st March, 2005).			1,66,07,173
Charged :			
Original :	2,86,00,000	4,00,00,000	3,55,36,118 - 44,63,882
Supplementary	1,14,00,000		
Amount surrendered during the year (31st March, 2005).			Nil
CAPITAL -			
Major Head			
4407 Capital Outlay on Plantation			
4551 Capital Outlay on Hill Areas			
4856 Capital Outlay on Petro-Chemical Industries			
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
4860 Capital Outlay on Consumer Industries			
4885 Capital Outlay on Industries and Minerals			
5054 Capital Outlay on Roads and Bridges			
6003 Internal Debt of the State Government			
6407 Loans for Plantations			
6551 Loans for Hill Areas			
6857 Loans for Chemical and Pharmaceutical Industries			
6860 Loans for Consumer Industries			
6885 Other Loans to Industries and Minerals			
7465 Loans for General Financial and Trading Institutions			

Grant No. 9 COMMERCE AND INDUSTRIES

	Rs	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
Voted				
Original :	38,87,00,000	38,87,00,000	34,98,99,467	- 3,88,00,533
Supplementary :				
Amount surrendered during the year (31st March,2006).				48,29,000
Charged :				
Original :	50,00,000	5,63,00,000	..	-5,63,00,000
Supplementary	5,13,00,000			
Amount surrendered during the year (31st March,2006).				Nil

Notes and Comments -

Revenue(Voted)

- (i) The expenditure exceeded the grant by Rs. 31,77,22,423 which requires regularisation.
- (ii) Though there was an overall excess of Rs. 31,77.22 lakh in the grant, an amount of Rs. 1,66.07 lakh was surrendered by the department during the year reflecting a lack of control over the budgetary system by the department.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2852 Industries			
04 Petrochemical Industries			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Grants to W. B. I. D. C. Ltd for debt Servicing			
S	5,238.51	5,238.51	5,672.20 +433.69

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for grants to WBIDC Ltd. Reasons for final excess have not been intimated (June, 2006).

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 New Incentive Scheme for encouraging the setting up of New Industrial Units			
O	1,300.00	4,714.00	7,507.00 +2,793.00
S	3,414.00		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for New Industrial Unit. Reasons for significant excess have not been intimated (June, 2006).

2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 State Govt.'s Grants for Industrial Promotional Activities			
O	10.00	10.00	104.79 + 94.79

Reasons for final excess have not been intimated (June, 2006)

2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Govt.'s Grants to WBIDC for development in Infrastructure Facilities in the "No Industry District".			
O	75.00	0.00	2,237.36 +2,237.36
R	-75.00		

Surrender of fund initially and incurring of expenditure thereafter in excess over budget discloses a lack of budgetary control. No reasons for this has been intimated (June,2006).

Grant No. 9 COMMERCE AND INDUSTRIES

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2852 Industries			
80 General			
102 Industrial Productivity			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Setting up of a SEZ and Minor Port at Kulpi, South 24- Parganas			
O	1,500.00	0.00	0.00 0.00
R	-1,500.00		

Reasons for anticipated saving have not been intimated (June, 2006).

2852 Industries			
02 Cement and Non-Metallic Mineral Industries			
800 Other Expenditure			
Non Plan			
001 Grants for adjustment of interest payment of W.B.P.P.D.C.L. due to State Govt.			
O	86.64	86.64	0.00 - 86.64

Reasons for final saving have not been intimated (June, 2006).

Revenue(Charged)

- (i) In view of overall saving of Rs. 44.64 lakh in the appropriation, supplementary provision of Rs. 1,14.00 lakh obtained in March, 2006 proved absolutely unnecessary.
- (ii) The un-utilised fund / savings of Rs. 44.64 lakh remained unsurrendered by the department during the year.

Grant No. 9 COMMERCE AND INDUSTRIES

(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			
038 Loans from WBIDFC taken by C & I Department for installation of CETP at Kolkata Leather Complex			
O	286.00	400.00	355.36 - 44.64
S	114.00		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for payment of interest on loan taken from WBIDFC for installment of CEPT at Kolkata Leather Complex. Reasons for final saving have not been intimated (June, 2006).

Capital(Voted)

(i) No portion of the saving of Rs. 3,88.01 lakh (9.98% of budget 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)	
4860 Capital Outlay on Consumer Industries			
03 Leather			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Setting up of Leather Complex			
O	475.00	78.16	78.16 + 0.00
R	-396.84		

Grant No. 9 COMMERCE AND INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
6885 Other Loans to Industries and Minerals			
60 Others			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to West Bengal Industrial Infrastructure Development Corporation			
O	125.00	0.00	0.00 0.00
R	-125.00		

Reasons for anticipated saving in the above two cases have not been intimated (June, 2006).

6860 Loans for Consumer Industries			
60 Others			
317 Jute			
Non Plan			
001 Loans to New Central Jute Mill for Modernisation			
O	100.00	100.00	0.00 - 100.00
002 Loans to Jute Mills for Payment of Arrear Sales Tax and Raw Jute dues under Jute Modernisation Fund Scheme			
O	200.00	200.00	0.00 - 200.00

Reasons for final excess in the above two cases have not been intimated (June, 2006).

Grant No. 9 COMMERCE AND INDUSTRIES

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6885 Other Loans to Industries and Minerals			
60 Others			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans to West Bengal Industrial Development Corpn. Ltd. for installation of CETP Kolkata Leather Complex			
R	415.10	415.10	415.10 - 0.00

Reasons for enhancement of fund through re-appropriation have not been intimated (June, 2006).

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	30.00	30.00	121.92 + 91.92

Reasons for final excess have not been intimated (June, 2006).

Capital(Charged)

- (i) In view of overall saving of Rs. 5,63.00 lakh in the appropriation, supplementary provision of Rs. 5,13.00 lakh obtained in March, 2006 proved absolutely unnecessary.
- (ii) The entire saving of Rs. 5,63.00 lakh remained unsurrendered and unutilised during the year. This indicates lack of realistic control over budgetary system on part of the Controlling Authority.

Grant No. 9 COMMERCE AND INDUSTRIES

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
019 Loans from W.B. Infrastructure Dev. Fin. Corpn. Ltd. taken by C & I for installation of CETP at Kolkata Leather Complex			
O	50.00	563.00	0.00 - 563.00
S	513.00		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for repayment of loan taken from WBIDFC by C & I Department for installation of CETP at Kolkata Leather Complex. Reasons for eventual saving have not been intimated (June, 2006).

Grant No. 10 CONSUMER AFFAIRS (All voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2052	Secretariat-General Services		
3456	Civil Supplies		
3475	Other General Economic Services		
	Rs		
Voted			
Original :	21,67,25,000	21,67,25,000	18,61,88,873 -3,05,36,127
Supplementary :			
Amount surrendered during the year (31st March, 2006).			

Notes and Comments -

Revenue(Voted)

- (i) No portion of the huge saving of Rs. 3,05.36 lakh constituting 14.07% of budget provision in the grant was surrendered by the department during the year.
- (ii) Saving Occurred mainly under :

Head	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakhs of rupees)	
3456 Civil Supplies			
00			
001 Direction and Administration			
Non Plan			
004 Directorate Of Consumers affairs			
0	1,124.64	1,124.64	942.66 -181.98

Reasons for final saving in the above case have not been intimated (June, 2006).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049	Interest Payments		
2401	Crop Husbandry		
2551	Hill Areas		
2851	Village and Small Industries		
3451	Secretariat-Economic Services		
	Rs		
Voted			
Original :	1,08,35,86,000	1,66,15,42,000	1,52,10,65,689 -14,04,76,311
Supplementary :	57,79,56,000		
Amount surrendered during the year (31st March,2006).			74,17,419
Charged :			
Original :	2,66,88,000	2,66,88,001	14,28,217 -2,52,59,784
Supplementary	01		
Amount surrendered during the year (31st March,2006).			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		
	Rs		
Voted			
Original :	27,15,70,000	45,38,00,000	50,32,95,700 +4,94,95,700
Supplementary :	18,22,30,000		
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	3,71,97,000	3,71,97,000	13,95,857 -3,58,01,143
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 14,04.76 lakh in the grant, supplementary provision of Rs. 57,79.56 lakh obtained in March,2006 proved to be excessive.
- (ii) Out of overall saving of Rs. 14,04.76 lakh in the grant, a negligible amount of Rs. 74.17 lakh was surrendered by the department during the year.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

(iii) In the cases marked (*) in the grant substantial excess / saving occurred during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2851 Village and Small Industries			
00			
110 Composite Village and Small Industries and Co-operatives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Relief on Interest Charges on Working Capital			
O	300.00	626.60	121.02 - 505.58
S	326.60		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for implementation of different schemes like Market Incentive scheme under DDHPY, New Incentive Scheme for setting up of New Industrial Units under State Plan, Govt. of India's Scheme for reimbursement of special rebate to TANTUJA and TANTUSREE UNDER and payment of outstanding dues of TANTUJA/TANTUSREE/MANJUSHA under Non-Plan. Reasons for saving have not been intimated (June, 2006).

2851 Village and Small Industries			
00			
102 Small Scale Industries			
Non Plan			
008 Scheme for S.S.I.*			
O	1,307.05	1,307.05	1,133.66 - 173.39
103 Handloom Industries			
Non Plan			
007 Directorate of Handloom and Textiles			
O	204.80	204.80	74.17 - 130.63
107 Sericulture Industries			
Non Plan			
013 Directorate of Sericulture Industries*			
O	1,058.49	1,058.49	882.37 - 176.12

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
110 Composite Village and Small Industries and Co-operatives			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS010 Market Dev. Assistance for Marketing Handloom Products			
O	150.00	150.00	9.27 - 140.73
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP041 Grants for DDHPY scheme to SOLOS [CS]			
O	100.00	100.00	0.00 - 100.00

Reasons for saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2851 Village and Small Industries			
00			
105 Khadi and Village Industries			
Non Plan			
002 Assistance to Khadi Board			
O	339.12	404.63	519.21 + 114.58
S	65.51		
110 Composite Village and Small Industries and Co-operatives			
Non Plan			
006 Scheme for Reimbursement of Special Rebate 10% of the Value of Handloom Products Sold out of the Accumulative Stock			
O	190.30	380.30	528.01 + 147.71
S	190.00		
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS016 Market incentive scheme under DDHPY			
O	250.00	804.82	1,114.85 + 310.03
S	554.82		

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP040 Market incentive scheme under DDHPY for PWCS/SHGs/NGOs Association and SLOS			
O	300.00	332.65	486.96 +154.31
S	32.65		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for implementation of different schemes like Market Incentive Scheme under DDHPY, New Incentive Scheme for setting up of New Industrial Units under State Plan, Govt. of India's Scheme for reimbursement of Special rebate to TANTUJA and TANTUSREE under non-plan and payment of outstanding dues of TANTUJA/TANTUSREE/MANJUSHA under non-plan. Reasons for excess in the above cases have not been intimated (June, 2006).

Revenue (Charged)

- (i) Supplementary provision of Re. 1 obtained in March, 2006 represents token budget.
- (ii) No portion of the overall saving of Rs. 2,52.60 lakh i.e. 94.65% of the total budget provision in the appropriation was surrendered by the department during the year.
- (iii) Persistent huge saving of Rs. 2,52.60 lakh (95% of budget provision) during 2005-2006, Rs. 2,05.81 lakh (95% of budget grant during 2004-2005), Rs. 9.17 lakh (46% of budget provision during 2003-2004) indicate lack of transparent views on the part of the Controlling Authority towards budgetary system.
- (iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
2049 Interest Payments			
04 Interest on Loans and Advances from Central Government			
103 Interest on Loans for Centrally Sponsored Plan Schemes (Charged)			
Non Plan			
047 Interest on loans for Village and Small Scale Ind. (xiv) Implementation of Handloom Development Projects in Districts			
O	15.06	9.27	1.71 - 7.56
R	-5.79		

Reasons for anticipated and well as final saving have not been intimated (June, 2006).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
025 Loans from NCDC,			
0	250.00	250.00	0.00 - 250.00

Reasons for non-utilisation of entire provision have not been intimated (June, 2006)

Capital(Voted)

- (i) The expenditure exceeds the provision by Rs. 4,94,95,700; the excess requires regularisation.
- (ii) In view of excess of Rs. 4,94.96 lakh in the grant, supplementary provision of Rs. 18,22.30 lakh obtained in March, 2006 proved inadequate.

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
O	145.00	171.58	401.25 + 229.67
S	26.58		
<p>Augmentation of fund by supplementary provision in March, 2006 was stated to be required for disbursement of Non-Plan loan to the West Bengal Co-operative Spinning Mills Ltd. for working Capital. Reasons for excess have not been intimated (June, 2006).</p>			
4851 Capital Outlay on Village and Small Industries			
00			
103 Handloom Industries			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Handloom and Powerloom Development Corporation			
O	50.00	852.15	1,505.99 + 653.84
S	802.15		
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	10.00	277.12	458.26 + 181.14
S	267.12		
SP003 Share Capital in the West Bengal State Handloom Weavers Co-operative Society Ltd.			
O	50.00	591.37	732.00 + 140.63
S	541.37		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting larger investment in equity participation to the (1) TANTUSREE (2) MANJUSHA (3) TANTUJA (4) Co-operative Spinning Mills. Reasons for excess in the above cases have not been intimated (June, 2006).

Grant No.11 COTTAGE AND SMALL SCALE INDUSTRIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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)			
SP002 Equity Participation for New Spinning Mills(1)Kangshabati and (2)Tamprolipta Cooperative Spinning Mills			
O	10.00	184.63	30.00 - 154.63
S	174.63		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for meeting larger investment in equity participation to the Kangshabati and Tammrolipta Co-operative Spinning Mills. Reasons for saving have not been intimated (June,2006).

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	200.00	200.00	107.00 - 93.00
6860 Loans for Consumer Industries			
01 Textiles			
190 Loans.to Public Sector and Other Undertakings			
Non Plan			
019 Kalyani Spinning Mill			
O	1,200.00	1,200.00	1,082.37 - 117.63

Reasons for saving in the above cases have not been intimated (June,2006).

Grant No. 11 COTTAGE AND SMALL SCALE INDUSTRIES

Capital(Charged)

- (i) The saving of Rs. 3,58.01 lakh is 96.25% of the total provision. During 2003-2004 and 2004-2005 also, the saving aggregated to be 35.16% and 95% of the total budget provision in the appropriation. These facts indicate defective budgetary control on the part of the Controlling Officer.
- (ii) No portion of the substantial saving of Rs. 3,58.01 lakh was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6003 Internal Debt of the State Government			
00			
108 Loans from National Co- operative Development Corporation			
Non Plan			
011 Loans from National Co- operative Development Corporation			
0	350.00	350.00	0.00 - 350.00

Reasons for non-utilisation of entire provision have not been intimated (June,2006).

Grant No.12 DEVELOPMENT AND PLANNING

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049	Interest Payments		
2401	Crop Husbandry		
2402	Soil and Water Conservation		
2505	Rural Employment		
2575	Other Special Areas Programmes		
3451	Secretariat-Economic Services		
3452	Tourism		
3454	Census Surveys and Statistics		
Rs			
Voted			
Original :	2,68,73,84,000	3,25,69,63,000	2,73,53,54,499 -52,16,08,501
Supplementary :	56,95,79,000		
Amount surrendered during the year (31st March,2006).			11,40,000
Charged :			
Original :	3,27,000	3,27,000	3,26,470 - 530
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4575	Capital Outlay on other Special Areas Programmes		
6004	Loans and Advances from the Central Government		
Rs			
Voted			
Original :	-- 30,000	30,000	-- 30,000
Supplementary :			--
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	2,62,000	2,62,000	6,66,648 +4,04,648
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 52,16.09 lakh in the grant, supplementary provision of Rs. 56,95.79 lakh obtained in March, 2006 proved highly excessive.
- (ii) Out of overall saving of Rs. 52,16.09 lakh in the grant, a meagre amount of Rs. 11.40 lakh i.e.0.22% only was surrendered by the department during the year.

Grant No. 12 DEVELOPMENT AND PLANNING

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

(iv) Saving occurred mainly under.

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2575 Other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Provision Against One-time ACA in 2004-05 for Uttaranchal Unnayan Parshad			
S	300.00	300.00	0.00 - 300.00
SP011 Provision Against One-time ACA in 2004-05 for Pashimanchal Unnayan Parshad			
S	400.00	400.00	0.00 - 400.00
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP017 Bidhayak Elaka Unnayan Prakalpa			
O	5,480.00	8,537.50	8,385.20 - 152.30
S	3,057.50		

Creation/augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional grants to different Unnayan Parisad and Bidhayak Elaka Unnayan Prakalpa and also due to one time ACA released by the G.O.I. Reasons for non-utilisation of entire fund in the first and second case and eventual saving at the 3rd case above have not been intimated (June, 2006).

Grant No. 12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3451 Secretariat-Economic Services			
00			
090 Secretariat			
Non Plan			
008 Development and Planning Department Development Branch			
0	380.78	380.78	266.76 - 114.02

2505 Rural Employment			
60 Other Programmes			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Rastriya Sam Vikas Yojona*			
0	12,000.00	12,000.00	6,000.00 - 6,000.00

Reasons for final saving in the above cases have not been intimated (June, 2006).

2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP026 ACA for Uttarbanga Unnayan			
0	1,000.00	1,000.00	0.00 - 1,000.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Grant No. 12 DEVELOPMENT AND PLANNING

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2575 Other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Uttarbanga Unnayan Parshad			
O	291.00	691.00	991.00 + 300.00
S	400.00		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Uttarbanga Unnayan Parshad			
O	213.00	413.00	606.50 + 193.50
S	200.00		
60 Others			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Bidhayak Elaka Unnayan Prakalpa			
O	1,475.00	2,125.00	2,250.00 + 125.00
S	650.00		
3454 Census Surveys and Statistics			
01 Census			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN002 Conduct of 5th Economic			
O	0.10	233.09	567.16 + 334.07
S	232.99		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for meeting additional grants to different Unnayan Parishad and Bidhayak Elaka Unnayan Prakalpa. Reasons for eventual excess in the above cases have not been intimated (June, 2006).

Grant No. 12 DEVELOPMENT AND PLANNING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2505 Rural Employment			
60 Other Programmes			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 District Plan Scheme			
0	1,076.00	1,076.00	1,729.58 + 653.58
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 Uttarbanga Unnyan Parshad			
0	696.00	696.00	1,602.50 + 906.50
SP021 Paschimanchal Unnyan Parshad			
0	175.55	175.55	275.55 + 100.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Development of Paschimanchal Unnayan Parshad			
0	55.45	55.45	255.45 + 200.00

Reasons for final excess in the above cases have not been intimated (June, 2006).

Capital (Voted)

- (i) The entire budget provision of Rs.0.30 lakh in the grant remained unutilised and unsurrendered during the year.

Capital (Charged)

- (i) The expenditure exceeded the provision by Rs. 4,04,648; the excess expenditure requires regularisation.

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

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
	Rs		
Voted			
Original :	7,74,92,94,000	7,74,92,94,000	7,42,89,30,553
			-32,03,63,447
Supplementary :			
Amount surrendered during the year (31st March, 2006).			74,11,91,872

CAPITAL -

Major Head			
4202	Capital Outlay on Education, Sports, Art and Culture		
6202	Loans for Education, Sports, Art and Culture		
	Rs		
Voted			
Original :	5,00,000	5,00,000	2,47,964
			-2,52,036
Supplementary :			
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) The department surrendered Rs. 74,11.92 lakh in the grant, which is more than the gross saving of Rs. 32,03.63 lakh during the year indicating lack of control over financial management on the part of the controlling authority.
- (ii) In the case of the sub heads marked (*) in the grant substantial saving occurred during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

Grant No. 13 EDUCATION (HIGHER)

(iii) Saving occurred mainly under.

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2202 General Education			
03 University and Higher Education			
103 Government Colleges and Institutes			
Non Plan			
009 Government Colleges and Institutes *			
O	4,729.70	4,304.88	4,153.66
R	-424.82		-151.22
011 Haldia Government College			
O	198.10	195.24	104.38
R	-2.86		-90.86
104 Assistance to Non-Government Colleges and Institutes			
Non Plan			
001 Assistance to Non-Govt. College			
O	35,978.17	26,834.30	27,953.85
R	-9,143.87		+ 1,119.55
80 General			
800 Other Expenditure			
Non Plan			
024 Assistance to Messes and Hostels attached to Government and Non-Government Institutions for Students' Welfare			
O	850.59	732.78	765.82
R	-117.81		33.04

Reasons for anticipated saving as well as final saving/excess in the above cases have not been intimated (June, 2006).

Grant No.13 EDUCATION (HIGHER)

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2202 General Education			
03 University and Higher Education			
104 Assistance to Non-Government Colleges and Institutes			
Non Plan			
007 Salary Deficit Schemes for Non-Government Colleges			
O	1,690.05	4,225.87	3,952.76 - 273.11
R	2,535.82		
800 Other Expenditure			
Non Plan			
008 Establishment of New Colleges including diversification of essential course of study in existing Colleges			
O	35.82	377.33	268.10 - 109.23
R	341.51		
	Reasons for enhancement of fund through re-appropriation as well as final saving have not been intimated (June, 2006)		
2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Universities			
O	120.00	120.00	359.23 + 239.23
112 Institutes of Higher Learning			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Development of Excellence in Social Sciences- Institute of Development Studies , Kolkata			
O	80.00	80.00	275.00 + 195.00

Grant No. 13 EDUCATION (HIGHER)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2203 Technical Education			
00			
102 Assistance to Universities for Technical Education			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 B.E. College, Howrah (a deemed University)			
O	20.00	20.00	194.39 + 174.39
SP002 Setting up of Technical University			
O	50.00	50.00	157.65 + 107.65
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 State Project Facilitation Unit under TEQIP (EAP)			
O	4,848.00	4,848.00	5,500.00 + 652.00

Reasons for final excess in the above cases have not been intimated (June, 2006).

2202 General Education			
03 University and Higher Education			
102 Assistance to Universities			
Non Plan			
001 Calcutta University			
O	7,481.15	7,459.71	9,237.34 + 1,777.63
R	-21.44		
103 Government Colleges and Institutes			
Non Plan			
010 Establishment of New Government College (i) Bidhan Nagar Government College			
O	87.54	87.01	227.13 + 140.12
R	-0.53		

Reasons for anticipated saving as well as final excess in the above cases have not been intimated (June, 2006).

Capital (Voted)

- (i) No portion of saving of Rs. 2.52 lakh, comprising 50.40% of budget provision was surrendered by the department during the year.

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

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
	Rs		
Voted			
Original :	84,50,65,000	87,04,42,000	76,32,97,810 -10,71,44,190
Supplementary :	2,53,77,000		2,62,99,905

Amount surrendered during the year
(31st March,2006).

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art
and Culture

	Rs			
Voted				
Original :	1,00,00,000	1,00,00,000	19,75,000	- 80,25,000
Supplementary :				
Amount surrendered during the year (31st March,2006).				Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 10,71.44 lakh in the grant, supplementary provision of Rs. 2,53.77 lakh obtained in March,2006 proved to be unjustified.
- (ii) Out of overall saving of Rs. 10,71.44 lakh in the grant, an amount of Rs. 2,63.00 lakh (24.55% of total saving) was surrendered by the department during the year.
- (iii) In the case of the sub-head / sub-heads marked (*) in the grant substantial excess /saving occurred during the previous years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.

Grant No. 14 EDUCATION (MASS)

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2202 General Education			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development and Expansion of Library Services			
O	250.00	290.23	198.06 - 92.17
S	40.23		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required towards additional establishment charges. Reasons for saving have not been intimated (June, 2006).

2202 General Education			
04 Adult Education			
200 Other Adult Education Programmes			
Non Plan			
004 Literacy Programme			
O	288.47	167.05	160.83 - 6.22
R	-121.42		
05 Language Development			
800 Other Expenditure			
Non Plan			
003 Grants to other Institutions for Education of the Handicapped			
O	363.27	258.35	265.01 + 6.66
R	-104.92		

Reasons for anticipated saving as well as final saving/excess in the above cases have not been intimated (June, 2006).

Grant No. 14 EDUCATION (MASE)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2202 General Education			
80 General			
001 Direction and Administration			
Non Plan			
006 Directorate of Library Services			
0	4,717.97	4,717.97	4,355.44 - 362.53
2235 Social Security and Welfare			
02 Social Welfare			
104 Welfare of aged, Infirm and Destitute			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development and Expansion of Social Welfare Homes*			
0	350.00	350.00	230.30 - 119.70

Reasons for saving in both the cases have not been intimated (June,2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
102 Community Development			
Non Plan			
013 Block Establishments for M.E.E. Department			
O	331.08	409.62	505.00 + 95.38
S	78.54		

Enhancement of fund by supplementary provision in March,2006 was stated to be required towards additional establishment charges. Reasons for final excess have not been intimated (June,2006).

Grant No. 14 EDUCATION (MASS)

Capital(Voted)

- (i) No portion of the substantial saving of Rs. 80.25 lakh (80.25% of budget estimate) in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Infrastructure facilities for Mass Education Extension Programme under RIDF			
0	100.00	100.00	19.75 - 80.25

Reasons for saving have not been intimated (June, 2006).

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

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2202	General Education		
2204	Sports and Youth Services		
2251	Secretariat-Social Services		
2551	Hill Areas		
Voted			
Original :	46,32,25,35,000	48,39,69,64,000	46,30,10,75,262
Supplementary :	2,07,44,29,000		-2,09,58,88,738
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4202	Capital Outlay on Education, Sports, Art and Culture		
Voted			
Original :	5,00,00,000	5,00,00,000	2,49,52,622
Supplementary :			-2,50,47,378
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 209,58.89 lakh in the grant, supplementary provision of Rs. 207,44.29 lakh obtained in March proved fully unnecessary.
- (ii) No portion of the huge saving of Rs. 209,58.89 lakh was surrendered by the department during the year proving lack of control over the budgetary procedure by the department.

Grant No.15 EDUCATION (SCHOOL)

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS004 Management, Monitoring and Evaluation component under Mid day Meal Scheme	16,778.22	6,780.64	-9,997.58
S	16,778.22		

Creation of fund by supplementary provision in March, 2006 was stated to be required for meeting liabilities on different Plan Schemes-Mid-day Meal for Children, Strengthening of Teachers Training Institute. Reasons for final saving have not been intimated (June, 2006).

2202 General Education			
01 Elementary Education			
107 Teachers Training			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Strengthening of Teachers' Training Institute	654.75	263.65	-391.10
O	200.00		
S	454.75		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting liabilities on different Plan Schemes-Mid-day Meal for Children, Strengthening of Teachers Training Institute. Reasons for final saving have not been intimated (June, 2006).

2202 General Education			
01 Elementary Education			
101 Government Primary Schools			
Non Plan			
001 Government Primary Schools-			
O	447.52	447.52	235.82 -211.70
102 Assistance to Non-Government Primary Schools			
Non Plan			
002 School for Boys and Girls (Anglo-Indian)			
O	137.79	137.79	13.36 -124.43

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
104 Inspection			
Non Plan			
001 Primary Schools			
0	2,425.46	2,425.46	2,204.62 - 220.84
108 Text Books			
Non Plan			
001 Provision of Free Books etc. for Children of Primary Schools			
0	2,631.65	2,631.65	2,027.94 - 603.71
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Printing of Nationalised Text Book for children at Primary Stage			
0	2,000.00	2,000.00	1,757.35 - 242.65
Reasons for saving in the above cases have not been intimated (June,2006).			
109 Scholarship and Incentives			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 School Dress for Girls Students in Primary School (PMGY)			
0	1,700.00	1,700.00	0.00 -1,700.00
Reasons for non-utilisation of entire fund have not been intimated(June,2006).			
800 Other Expenditure			
Non Plan			
003 District Primary Schools Council/Board			
0	3,400.16	3,400.16	2,761.35 - 638.81
Reasons for saving have not been intimated (June,2006)			
01 Elementary Education			
789 Special Component Plan			
Non Plan			
004 Free and Compulsory Primary Education (Universal)			
0	112.41	112.41	0.00 -112.41
Reasons for non-utilisation of entire fund have not been intimated(June,2006).			

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP030 Transportation cost of movement of foodgrains under National Programme of Nutritional Support of P.E. under Mid-Day Meals			
O	946.57	946.57	700.00 - 246.57
SP033 Mid-Day Meals for Children (PMGY)			
O	5,955.00	5,955.00	588.77 - 5,366.23
SP035 Assistance to upgradation for Development of Elementary Education as recommended by the Twelfth Finance Commission			
O	420.00	420.00	14.19 -405.81
Reasons for saving in the above cases have not been intimated (June,2006).			
02 Secondary Education			
001 Direction and Administration			
Non Plan			
005 Payment of service charges to banks			
O	2,575.00	2,575.00	2,456.09 -118.91
101 Inspection			
Non Plan			
001 Men's Branch			
O	2,411.26	2,411.26	1,704.55 - 706.71
109 Government Secondary Schools			
Non Plan			
004 Government Secondary Schools			
O	2,752.21	2,752.21	2,641.82 - 110.39

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
110 Assistance to Non-Government Secondary Schools			
Non Plan			
004 Teaching and Educational Facilities for Children of Age group 11-14			
O	17,401.07	17,401.07	8,859.63 - 8,541.44
006 Assistance to Non-Government Higher Secondary Institutions			
O	10,250.94	10,250.94	6,256.72 - 3,994.22
008 Assistance to Non-Government Madrasah			
O	17,04.19	17,04.19	16.89 -17,23.30
	Reasons for saving in the above cases have not been intimated (June, 2006).		
009 Expansion of Teaching and Educational Facilities for Children of Age Group 14-16			
O	1,48.09	1,48.09	0.00 148.09
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Assistance for Computer Education in non-govt. Secondary Schools			
O	2,00.40	2,00.40	0.00 -2,00.40
05 Language Development			
102 Promotion of Modern Indian Languages and Literature			
Non Plan			
001 Nikhil Bharat Bangla Bhasa Prasar Samity			
O	6,05.95	6,05.95	0.00 -6,05.95
	Reasons for non-utilisation of entire fund in the above cases have not been intimated(June,2006).		
05 Language Development			
103 Sanskrit Education			
Non Plan			
003 Non-Government Sanskrit Tols- (School)			
O	477.28	477.28	283.78 - 193.50
	Reasons for saving in the above cases have not been intimated (June, 2006)		

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2202 General Education			
02 Secondary Education			
789 Special Component Plan for SC			
STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP023 Assistance for Upgradation as recommended by the Twelfth Finance Commission			
O	1,17.60	1,17.60	0 00 -1,17.60
Reasons for non-utilisation of entire fund have not been intimated(June,2006).			
796 Tribal Areas Sub-Plan			
Non-Plan			
001 Expansion of teaching and Educational Facilities for Children of age group 11-14 Teaching and Non-Teaching Staff cost			
O	1,84.95	1,84.95	4.28 -1,80.67
004 Expansion of teaching and educational facilities for children of age group 14-16			
O	90.69	90.69	2.15 -88.54
Reasons for saving in the above cases have not been intimated (June,2006).			
800 Other Expenditure			
Non-Plan			
001 Maintenance and Repairs of Non-Government Secondary Schools			
O	1,73.56	1,73.56	0.00 -1,73.56
006 Expansion of Teaching and Educational facilities for Children of age group 11-14			
O	83.70	83.70	0.00 -83.70
Plan Centrally Sponsored (New Schemes)			
CS002 Computer Literacy in Schools			
O	664.25	664.25	0.00 -664.25
Reasons for non-utilisation of entire fund in the above cases have not been intimated(June,2006).			
80 General			
800 Other Expenditure			
PLAN STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP039 Assistance to Messes and Hostels attached to Government and Non-Govt. Institution for Students Welfare			
O	1,74.97	1,74.97	2.29 -1,72.68
Reasons for saving have not been intimated (June,2006).			
SP041 Assistance for Upgradation as recommended by the Twelfth Finance Commission			
O	343.00	343.00	0.00 -343.00
Reasons for non-utilisation of entire fund have not been intimated(June,2006).			

Grant No: 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2202	General Education		
01	Elementary Education		
789	Special Component Plan for SC		
STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP023	Mid-day Meals for Children (PMGY)		
0	1,900.00	1,900.00	0.00 -1 900.00
Reasons for non-utilisation of entire fund have not been intimated(June,2006).			
SP025	School Dress for Girls Students		
0	5,80.00	5,80.00	0.14 -5,79.86
Reasons for saving have not been intimated (June,2006).			
SP027	Assistance for Upgradation for Development for Development of Elementary Education as recommended by the Twelfth Finance Commission		
0	144.00	144.00	0.00 -144.00
796	Tribal Areas Sub-Plan Non-Plan		
001	Free and Compulsory Education (Universal) Primary Schools - Teaching and Non-Teaching and Non-Teaching Staff Cost		
0	81.77	81.77.00	0.00 -81.77
STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP023	Mid-Day Meals for Children (PMGY)		
0	4.65.00	4.65.00	0.00 4,65.00
SP025	School Dress for Girls Student in Primary Schools		
0	1,30.00	1,30.00	0.00 -1,30.00
Reasons for non-utilisation of entire fund in the above cases have not been intimated(June,2006).			

Grant No.15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
2202 General Education			
01 Elementary Education			
800 Other Expenditure			
Non Plan			
003 District Primary Schools Council/Board			
0 34,00.16	34,00.16	27,61.35	-6,38.81
010 Free and Compulsory Primary Education (Universal) (i) Establishment of primary Teacher and Non Teachers			
0 1,20.28	1,20.28	1.23	1,19.05
Central Sector (New Schemes)			
CN002 Area Intensive Programme for Educationally Backward Minorities (ES)			
0 2,00.00	2,00.00	0.63	-1,99.37
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Implementation of Expanded Operation Black Board (ES)			
0 14,96.90	14,96.90	11.05	-14,85.85
CS004 Management, Monitoring and Evaluation component under Mid day Meal Scheme			
0 16,778.22	16,778.22	68,80.64	-99,97.58
2204 Sports and Youth Services			
00			
800 Other Expenditure			
Non-Plan			
001 Development of National Discipline Schemes			
0 1,81.51	1,81.51	23.59	-1,57.92

Reasons for saving in the above cases have not been intimated (June,2006).

Grant No. 15 EDUCATION (SCHOOL)

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
2202 General Education			
01 Elementary Education			
102 Assistance to Non Government Primary Schools			
Non Plan			
001 Schools for Boys and Girls			
0	1,45,950.12	1,45,950.12	1,54,045.93 + 8,095.81
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Provision for Sarbasiksha Abhijan (State Share)			
0	2,400.00	2,400.00	3,155.62 + 755.62
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Mid-day meal for children			
0	1,440.00	1,440.00	1,604.69 + 164.69
SP021 Provision for Sarbasiksha Abhijan (State Share)			
0	600.00	600.00	788.91 + 188.91
800 Other Expenditure			
Non Plan			
009 State Board of Primary Education			
0	36.90	36.90	128.93 + 92.03

Reasons for excess in the above cases have not been intimated (June,2006).

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Mid day Meal for Children (ES)			
0	16,800.00		
S	3,214.88	20,014.88	21,241.30 + 1,226.42

Augmentation of fund by supplementary provision obtained in March,2006 was stated to be required for meeting increased liabilities on different Plan Schemes Viz. Mid-day Meals for Children, strengthening of Teachers Training Institute. Reasons for excess have not been intimated (June,2006).

SP028 Provision for Sarbo Siksha Abhijan (State Share)			
0	7,000.00	7,000.00	9,228.49 + 2,228.49
Reasons for excess have not been intimated (June,2006).			
SP032 Evaluation of Primary School Students			
		0.00	200.00 + 200.00

Reasons for incurring expenditure without budget provision have not been intimated (June,2006)

02 Secondary Education			
110 Assistance to Non-Government Secondary Schools			

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
Non Plan			
001 Secondary Schools for Boys and Girls			
O	2,08,526.85	2,08,526.85	+ 6,380.83
002 School for Boys and Girls (Anglo Indian)			
O	577.52	577.52	+519.92
Reasons for final excess in the above cases have not been intimated (June,2006).			
012 Development of Non-Govt. Schools as per Recommendation of the 12th Finance Commission		0.00	+ 3,058.50
Reasons for incurring expenditure without budget provision have not been intimated (June,2006).			
800 Other Expenditure			
Non Plan			
013 The West Bengal Board of Secondary Education			
O	1,174.32	1,174.32	+ 146.03
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Education for disabled Children			
O	164.67	164.67	+ 433.36
Reasons for final excess in the above cases have not been intimated (June,2006).			
2202 General Education			
01 Elementary Education			
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Mid-day Meal for children			
O	5,760.00		
S	296.44	6,056.44	+ 226.62

Augmentation of fund by supplementary provision obtained in March,2006 was stated to be required for meeting increased liabilities on different Plan Schemes Viz. Mid-day Meals for Children, strengthening of Teachers Training Institute. Reasons for excess have not been intimated (June,2006).

Grant No. 15 EDUCATION (SCHOOL)

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
Capital(Voted)		(In lakh of rupees)	
(i) No portion of the huge saving of Rs. 2,50.47 lakh in the grant, which is 50.09% of the budget provision was surrendered by the department. Saving of same nature noticed during 2004-2005 (Rs. 3,00.00 lakh, 60% of budget estimate); 2003-2004 (Rs. 10,44.04 lakh, 97.21% of budget grant) and 2002-2003 (entire budget provision of Rs. 31,05.00 lakh) proves lack of realistic budget control by the department.			
(ii) Saving occurred mainly under :			

4202	Capital Outlay on Education, Sports, Art & 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			
O	1,20.00	1,20.00	0.00	-1,20.00
Reasons for non-utilisation of entire fund have not been intimated(June,2006).				

800	Other Expenditure			
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005	Infrastructure facilities for Elementary/ Secondary Education Programme under RIDF			
C	3,50.00	3,50.00	2.82	-3,47.18
Reasons for saving have not been intimated (June,2006).				

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
4202	Capital Outlay on Education, Sports, Art and Culture		
01	General Education		
201	Elementary Education		
Non Plan			
003	Accommodation of District Offices (Kolkata /South 24 Pgs) under the control of School Education /M.E.E. Department	0.00	246.70 + 246.70

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 16 ENVIRONMENT (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2215	Water Supply and Sanitation		
2251	Secretariat-Social Services		
3425	Other Scientific Research		
3435	Ecology and Environment		
	Rs		
Voted			
Original :	7,09,24,000	7,48,98,000	7,06,56,092 -42,41,908
Supplementary :	39,74,000		
Amount surrendered during the year (31st March, 2006).			27,27,680

Notes and Comments -

Revenue(Voted)

- (i) In view of total saving of Rs. 42.42 lakh in the grant, supplementary provision of Rs. 39.74 lakh obtained in March, 2006 proved to be unjustified.
- (ii) Out of total saving of Rs. 42.42 lakh in the grant, an amount of Rs. 27.28 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2251 Secretariat-Social Services			
00			
090 Secretariat			
Non Plan			
016 Department of Environment			
' O	69.45	45.40	47.42 +2.02
R	-24.05		

Reasons for anticipated saving and final excess have not been intimated (June, 2006).

Grant No. 17 EXCISE (ALL VOTED)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess saving Rs.
REVENUE -			
Major Head			
2039 State Excise			
2052 Secretariat-General Services			
	Rs		
Voted			
Original :	43,36,30,000	43,36,30,000	39,74,76,407 -3,61,53,593
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the substantial saving of Rs. 3,61.54 lakh in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2039 State Excise			
00			
001 Direction and Administration			
Non Plan			
002 District Charges			
0	2,119.67	2,119.67	1,666.51 - 453.16

Reasons for saving have not been intimated (June,2006).

Grant No. 17 EXCISE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2039 State Excise			
00			
001 Direction and Administration			
Non Plan			
001 Superintendence			
0	2,136.67	2,136.67	2,228.90 + 92.23

Reasons for excess have not been intimated (June,2006).

Grant No. 18 FINANCE

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
	Rs		
Voted			
Original :	36,78,44,61,000	39,89,73,56,000	39,25,40,25,890 - 64,33,30,110
Supplementary :	3,11,28,95,000		
Amount surrendered during the year (31st March, 2006).			1,18,57,153
Charged :			
Original :	1,02,80,40,97,000	1,02,80,40,97,000	1,01,67,40,01,286 - 1,13,00,95,714
Supplementary			
Amount surrendered during the year (31st March, 2006).			73,66,011

Grant No. 18 FINANCE

CAPITAL -		Total grant or appropriation	Actual expenditure	Excess + saving -
Major Head		Rs.	Rs.	Rs.
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.			
		Rs		
Voted				
Original :	12,36,00,000	12,36,00,000	4,71,41,484	- 7,64,58,516
Supplementary :				
Amount surrendered during the year (31st March, 2006).				76,500
Charged :				
Original :	66,69,55,83,000	67,40,59,00,000	68,35,31,76,315	+94,72,76,315
Supplementary	71,03,17,000			
Amount surrendered during the year (31st March, 2006).				Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 64,33.30 lakh in the grant, supplementary provision of Rs. 3,11,28.95 lakh obtained in March, 2006 proved excessive.
- (ii) Though there was a substantial saving of Rs. 64,33.30 lakh, the department surrendered only Rs. 1,18.57 lakh comprising 1.84% of saving during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2030 Stamps and Registration			
02 Stamps - Non-Judicial			
001 Direction and Administration			
Non Plan			
001 District Establishment			
O	162.36		
S	2.69	165.05	70.18 -94.87
2054 Treasury and Accounts Administration			
00			
097 Treasury Establishment			
Non Plan			
001 Other Treasuries			
O	3,969.53		
S	211.71	4,181.24	3,912.46 - 268.78

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
098 Local Fund Audit			
Non Plan			
002 Establishment charges payable to the Government of India for the cost of Local Fund Audit			
O	475.76	624.74	471.45 - 153.29
S	148.98		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting establishment charges and for meeting additional expenditure on VAT related Publicity/ Awareness Campaign Programme. Reasons for eventual saving in the above cases have not been intimated (June, 2006).

2030 Stamps and Registration			
02 Stamps-Non-Judicial			
101 Cost of Stamps			
Non Plan			
001 Cost of Stamps Supplied to Central Stamps Stores			
O	190.80	233.21	133.27 - 99.94
S	42.41		
03 Registration			
001 Direction and Administration			
Non Plan			
002 District Charges			
O	3,538.58	3,901.98	2,957.21 - 944.77
S	363.40		

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2040 Sales Tax			
00			
101 Collection Charges			
Non Plan			
001 General Establishment			
O	6,499.08	6,707.33	6,400.72 -306.61
S	208.25		

Augmentation of fund by way of supplementary provision in March, 2006 was stated to be required for meeting establishment charges and for meeting additional expenditure on VAT related Publicity/ Awareness Campaign Programme. Reasons for eventual saving in the above cases have not been intimated (June, 2006).

2075 Miscellaneous General Services

00

103 State Lotteries

Non Plan

001 State Lotteries

O	2,848.00	9,607.30	1,377.48 - 8,229.82
S	6,759.30		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for the purpose of adjustment of provisional advance drawn for payment of various prizes of Special Weekly Lottery Drawn (W.B. State Lotteries) which were launched during the years 2003 and 2004 (from 3.11.2003 to 30.05.2006) in order to set right the accounts shown in the books of accounts of the Directorate of State Lotteries, W.B. by way of per contra credit to the relevant receipt head of accounts. Reasons for final saving have not been intimated (June, 2006).

IX
5A

ACC. No. - 79903
WEST BENGAL SECRETARIAT LIBRARY

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2071 Pensions and Other Retirement benefits			
01 Civil			
110 Pensions of Employees of Local Bodies			
Non Plan			
002 Payment of Pension to the Employees of Panchayat Bodies			
S	900.00	900.00	164.36 - 735.64
	Creation of fund through supplementary provision in March, 2006 was stated to be required for payment of pension to the employees of Panchayat Bodies. Reasons for final saving have not been intimated (June, 2006).		
2058 Stationery and Printing			
00			
101 Purchase and Supply of Stationery Stores			
Non Plan			
001 Stationery Offices and Stores			
O	185.75		
R	-103.12	82.63	100.55 + 17.92
	Reasons for anticipated as well as final saving have not been intimated (June, 2006).		
2047 Other Fiscal Services			
00			
103 Promotion of Small Savings			
Non Plan			
001 Promotion of Small Savings			
O	2,397.61	2,397.61	2,295.00 - 102.61
2030 Stamps and Registration			
03 Registration			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Upgradation of standard of Administration for Computerisation As recommended by the Twelfth Finance Commission			
O	120.00	120.00	1.33 - 118.67
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			
O	200.00	200.00	86.03 - 113.97

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
007 Finance Department			
0	2,409.70	2,409.70	2,260.25 - 149.45
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	24,249.41	24,249.41	23,758.28 - 491.13
105 Family Pension			
Non Plan			
001 Requirement of Fund for payment of Family Pension			
0	22,622.72	22,622.72	21,414.63 - 1,208.09
115 Leave Encashment Benefits			
Non Plan			
001 Fund Required for Payment on Leave Encashment Benefits [Fa]			
0	17,725.13	17,725.13	17,071.69 - 653.44
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	276.60	276.60	159.82 - 116.78
	Reasons for saving in the above cases have not been intimated (June, 2006).		
045 Payment of Monthly Allowance to the Receipts (Freedom Fighters) of Swatantrata Sainik Samman Pension.			
0	600.00	600.00	0.00 - 600.00
	Reasons for non-utilisation of entire provision have not been intimated (June, 2006).		

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2054 Treasury and Accounts Administration			
00			
097 Treasury Establishment			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Computerisation of Treasuries as recommended by Eleventh Finance Commission			
0	120.00	120.00	22.17 -97.83
			Reasons for saving have not been intimated (June,2006).
00			
098 Local Fund Audit			
Non-Plan			
004 Leave and Pension Contributions			
0	88.59	88.59	0.00 -88.59
			Reasons for non-utilisation of entire provision have not been intimated (June,2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2054 Treasury and Accounts Administration			
00			
502 Expenditure awaiting Transfer			
Non Plan			
001 Banking Cash Transaction Tax			
		0.00	104.90 +104.90

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2030 Stamps and Registration			
03 Registration			
001 Direction and Administration			
Non Plan			
001 Superintendence			
O	102.07	117.59	344.14 + 226.55
S	15.52		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Computerisation of the process of registration			
O	10.00	132.90	250.48 + 117.58
S	122.90		
2071 Pensions and Other Retirement benefits			
01 Civil			
101 Superannuation and Retirement allowances			
Non Plan			
005 Other Pensions			
O	1,19,533.70	1,41,227.99	1,44,684.26 + 3,456.27
S	21,694.29		
Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges and payment of pension to employees of Panchayat Bodies. Reasons for excess in the above cases have not been intimated (June, 2006).			
2030 Stamps and Registration			
01 Stamps-Judicial			
102 Expenses on Sale of Stamps			
Non Plan			
001 Expenses on Sale of Stamps			
O	89.80	89.80	177.01 + 87.21
02 Stamps-Non-Judicial			
102 Expenses on Sale of Stamps			
Non Plan			
002 Expenses on Sale of Stamps			
O	1.50	1.50	339.73 + 338.23

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2071 Pensions and Other Retirement benefits			
01 Civil			
104 Gratuities			
Non Plan			
003 Retiring gratuity			
O 24,897.39	24,897.39	25,918.50	+ 1,021.11
004 Death gratuity			
O 3,602.82	3,602.82	4,698.37	+ 1,095.55
106 Pensionary charges in respect of High Court Judges			
Non Plan			
001 Provision for Pensionary Charges in respect of Court Judges			
O 128.04	128.04	225.12	+ 97.08
109 Pensions to Employees of State aided Educational Institutions			
Non Plan			
001 Pension to Employees of Primary, Secondary School, Other Edu. Inst./Orga. Colleges Pen. comut.value of Pen. to Empl. of State-Aided Edu. Inst., Ad-hoc Relief			
O 1,22,462.93	1,22,462.93	1,23,354.53	+ 891.60
110 Pensions of Employees of Local Bodies			
Non Plan			
001 Provision for payment of pension to employees of Local Bodies			
O 1,693.90	1,693.90	1,854.63	+ 160.73
111 Pensions to legislators			
Non Plan			
001 Fund for payment for pension to Legislators			
O 127.13	127.13	539.48	+ 412.35

Grant No. 18 FINANCE

Head	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
800 Other Expenditure			
Non Plan			
001 Fund required for meeting other expenditure			
	171.47	376.62	+ 205.15
0	171.47		
2250 Other Social Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants towards Marketing Facilities Marketing Promotion			
0	2,040.00	2,040.00	2,462.16 +422.16

Reasons for eventual excess in the above cases have not been intimated (June,2006).

Revenue(Charged)

- (i) Though there was a huge saving of Rs. 1,13,00.96 lakh in the appropriation, a very negligible amount of Rs. 73.66 lakh i.e. less than one percent was surrendered by the department during the year exposing lack of control over the budgetary system on part of the department.

Grant No. 18 FINANCE

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	2,125.00	2,125.00	1,105.50 - 1,019.50
019 11.50 per cent. W.B. Loan, 2011			
0	1,082.00	1,082.00	1,070.78 - 11.22
020 11.85 Per cent West Bengal Loan, 2009			
0	3,231.00	3,231.00	3,220.36 - 10.64
024 14.00 per cent. W.B. Loan, 2005			
0	3,785.00	3,785.00	3,138.33 - 646.67
028 12.25 percent West Bengal loan, 2009			
0	6,052.00	6,052.00	6,040.96 - 11.04
Reasons for saving in the above cases have not been intimated (June, 2006).			
050 8.00 Per cent West Bengal Loan (New Loan)			
0	10,053.00	10,053.00	0.00 - 10,053.00

Reasons for non-utilisation of entire provision have not been intimated (June, 2006).

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	5,000.00	5,000.00	8.68 - 4,991.32
123 Interest on Special Securities issued to NSSF of the Central Govt. by the State Govt.			

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
Non Plan		(In lakh of rupees)	
001 13.50% Government of West Bengal (NSSF) (Non-transferable) Special Securities, 1999 (FA)			
0	56,165.40	48,828.02	- 7,337.38
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	10,730.00	8,239.65	- 2,490.35
020 Interest on Loans from Rural Infrastructure Development Fund (NABARD)			
0	12,000.00	9,283.69	- 2,716.31
021 Interest on Loans from HUDCO			
0	6,500.00	2,327.59	- 4,172.41
03 Interest on Small Savings, Provident Funds etc.			
104 Interest on State Provident Funds (Charged)			
Non Plan			
001 Interest on General Provident Fund			
0	36,700.00	35,243.32	- 1,456.68
004 Interest on All India Service Provident Fund			
0	400.00	219.25	- 180.75
005 Interest on Contributory Provident Fund			
0	400.00	1.00	- 399.00
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State/Union Territory Plan Schemes (Charged)			
Non Plan			
001 Int.on Block Loans- Int.on(1)Loan SP Sch.(C) (2)Addl.central asst.IDA/IBRDasstd.sch.SP(C),(3)Spl.adv.assit.Irr.Prj.(C),(4)Loan accl.Dev.H.Areas(C).(5)Adv.Pl. asst Flood Relief			
0	1,42,946.53	1,36,237.76	- 6,708.77

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
107 Interest on Pre-1984-85 Loans (Charged)			
Non Plan			
002 Interest on Small Savings Loans received during 1979-80 to 1983-84			
O	747.64	747.64	598.11 - 149.53
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
005 Interest on Deposits of WBIDFC			
O	20,000.00	20,000.00	17,583.43 - 2,416.57

Reasons for saving in the above cases have not been intimated (June, 2006).

2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
022 Interest on Loans from W.B.I.D.F.C.			
O	77,500.00		
R	-1.02	77,498.98	76,680.89 - 818.09

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
2049 Interest Payments			
01 Interest on Internal Debt			
115 Interest on Ways and Means Advance from R.B.I.			
Non Plan			
003 Cash Credit and Ways and Means Advance - Interest on Short Fall and Overdraft			
0	1,000.00	1,000.00	0.00 - 1,000.00
123 Interest on Special Securities issued to NSSF of the Central Govt. by the State Govt.			
Non Plan			
006 9.5% Government of West Bengal (NSSF) (Non-transferable) Special Securities 2004			
0	92,418.47	92,418.47	0.00 - 92,418.47
04 Interest on Loans and Advances from Central Government			
101 Interest on Loans for State/Union Territory Plan Schemes (Charged)			
Non Plan			
004 Interest on other Loans 1984- 89 State Plan Loans consolidated in terms of recommendations of the Ninth Finance Commission 15 years Consolidated Loans 1990 (Charged)			
0	51.47	51.47	0.00 - 51.47
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
004 Interest on Deposits of Co- operatives			
0	20.00	20.00	0.00 - 20.00
006 Interest on Deposits of HIDCO			
0	40.00	40.00	0.00 - 40.00
007 Interest on Deposits of West Bengal State Cooperative Bank			
0	65.00	65.00	0.00 - 65.00

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
701 Miscellaneous			
Non Plan			
006 West Bengal Estate Acquisition Compensation Bond			
0	80.00	80.00	0.00 - 80.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2006).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
026 13.05 per cent. W.B. Loan, 2007			
0	7,449.00	7,449.00	8,482.57 + 1,033.57
052 6.95 Per cent West Bengal Loan 2013			
0	6,267.27	6,267.27	9,726.88 + 3,459.61
123 Interest on Special Securities issued to NSSF of the Central Govt. by the State Govt.			
Non Plan			
002 12.50% Govt. of W. B. / N. S. S. F. (Non Transferable) Special Securities 2000 (FA)			
0	61,865.88	61,865.88	69,203.26 + 7,337.38
005 9.50 Government of West Bengal (NSSF) (Non-transferable) Special Securities,			
0	84,580.59	84,580.59	1,83,719.84 + 99,139.25

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
305 Management of Debt (Charged)			
Non Plan			
002 Management of Debt			
0 525.00	525.00	669.95	+ 144.95
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 65.00	65.00	131.33	+ 66.33
002 West Bengal State Government Employees Group Insurance Scheme of 1987 : Interest on Savings Fund			
0 655.00	655.00	1,493.29	+ 838.29
003 West Bengal State Govt. Employees Group Insurance Scheme., 1983- Interest on Insurance Fund			
0 40.00	40.00	89.22	+ 49.22
04 Interest on Loans and Advances from Central Government			
104 Interest on Loans for Non-Plan Schemes (Charged)			
Non Plan			
003 Interest on loans for share of Small Savings collections			
0 44,581.91	44,581.91	44,732.95	+ 151.04
60 Interest on Other Obligations			
101 Interest on Deposits (Charged)			
Non Plan			
002 Int. on Provident Fund Deposit of Empls. of 1.Universities, 2.non- govt.Arts, Sc, Com. Teachers trg.colle., 3.non-govt.g-i-a/sp Sec.Sch., 4.Pry.Sch., 5.Munc.cor pn., 6.Munc, 6.Panch.Bod			
0 28,000.00	28,000.00	33,484.63	+ 5,484.63

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
701 Miscellaneous			
Non Plan			
007 8.5 per cent Tax Free Special Bonds (Power Bonds)			
0	16,694.00	16,694.00	16,720.09 +26.09
008 Compensation money payable to claimants on various grounds			
0	275.00	275.00	497.77 +222.77

Reasons for eventual saving in the above cases have not been intimated (June, 2006).

2049 Interest Payments			
01 Interest on Internal Debt			
101 Interest on Market Loans (Charged)			
Non Plan			
075 7.17 Per cent West Bengal Loan, 2017	0.00	3,463.07	+3,463.07
076 7.77% West Bengal State Development Loan, 2015			
	0.00	2,453.49	+2,453.49
077 7.39% West Bengal GS 2015			
	0.00	1,660.72	+1,660.72
078 7.53% West Bengal State Development Loan, 2015			
	0.00	2,385.10	+2,385.10
200 Interest on Other Internal Debts (Charged)			
Non Plan			
016 Interest on Loans from National Bank for Agriculture and Rural Development			
	0.00	28.67	+ 28.67

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
04 Interest on Loans and Advances from Central Government			
107 Interest on Pre-1984-85 Loans (Charged)			
Non Plan			
004 1974-84 Relending loans written off	0.00	51.47	+ 51.47
	Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2006).		

Capital(Voted)

- (i) In view of overall saving of Rs. 7,64.59 lakh in the grant, surrender of a token of Rs. 0.77 lakh constituting less than one percent proved injudicious indicating lack of control over budgetary system on the part of the financial executives.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
7610 Loans to Government Servants, etc.			
00			
202 Advances for purchase of Motor Conveyances			
Non Plan			
002 Advances for purchase of Motor Cycles / Scooters / Auto- Cycles to State Govt. Employees [FA]	300.00	300.00	119.68 - 180.32
	Reasons for saving have not been intimated (June,2006).		
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 West Bengal Infrastructure Development Finance Corporation Ltd.*	100.00	100.00	0.00 -100.00
5465 Investment in General Financial and Trading Institutions			
01 Investments in General Financial Institutions			

Grant No. 18 FINANCE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
190 Investments in Public Sector and Other Undertakings, Banks etc.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Rural Banks in West Bengal*			
0	186.00	186.00	0.00 -186.00

Reasons for non-utilisation of entire provision in the above cases have not been intimated (June, 2006).

7610 Loans to Government Servants, etc.			
00			
201 House Building Advances			
Non Plan			
001 House Buildings Areas			
0	200.00	200.00	87.04 -112.96

Reasons for saving have not been intimated (June, 2006).

Capital(Charged)

- (i) Expenditure exceeded the provision by Rs. 94,72,76,315; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 94,72.76 lakh in the appropriation, supplementary provision of Rs. 71.03.17 lakh obtained in March, 2006 proved too inadequate.
- (iii) Excess occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan BEARING INTEREST			
M019 14 % West Bengal Loan, 2005			
0	44,742.00	44,742.00	46,430.57 +1,688.57
Non Plan NOT-BEARING INTEREST			
109 Loans from other Institutions			
Non Plan			
003 Loans from the Housing and Urban Development Corporation			
0	5,250.00	5,250.00	5,831.07 +581.07

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
013 Loans form the Rural Infrastruncture Development Fund			
		21,896.00	23,394.62 + 1,498.62
0	21,896.00		
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	29,364.50	29,364.50	40,318.90 + 10,954.40
 Reasons for final excess in the above cases have not been intimated (June,2006).			
6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan NOT-BEARING INTEREST			
N026 12.50% West Bengal Loan 2004		0.00	50.02 + 50.02
N027 14% West Bengal Loan,2005		0.00	42,902.75 + 42,902.75

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
110 Ways and Means Advances from the Reserve Bank of India			
Non Plan			
002 Ways Means Advances from the Reserve Bank of India - Special	0.00	26,956.00	+ 26,956.00
Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2006).			
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
102 Share of Small Savings Collections			
Non Plan			
002 Debt Swap Scheme for high cost Small Savings Loan			
S	7,103.17	7,103.17	3,66,865.20 + 3,59,762.03

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for intra-budgetary adjustment within the Major heads "6004- Loans and Advances from the Central Government" and "8658 - Suspense" on account of Debt Swap Scheme. Reasons for final excess have not been intimated (June, 2006).

Grant No. 18 FINANCE

(iv) Excess mentioned above was partly offset by saving mainly under:

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
6003 Internal Debt of the State Government			
00			
101 Market Loans			
Non Plan BEARING INTEREST			
M018 12.5 % West Bengal Loan, 2004	0.00	-42,067.00	-42,067.00

Minus figure appears due to discharge of claims under Market Loans bearing interest.

6003 Internal Debt of the State Government			
00			
110 Ways and Means Advances from the Reserve Bank of India			
Non Plan			
001 Ways Means Advances from the Reserve Bank of India - Normal			
0	3,50,000.00	3,50,000.00	0.00 - 3,50,000.00

The huge provision of Rs. 35,00,00.00 lakh was neither utilised nor surrendered during the year.

6003 Internal Debt of the State Government			
00			
106 Compensation and other Bonds			
Non Plan			
001 West Bengal Estate Acquisition Compensation Bonds (Charged)			
0	30.00	30.00	2.24 - 27.76

Grant No. 18 FINANCE

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
109 Loans from other Institutions			
Non Plan			
014 Loans for W.B. Infrastructure Dev. Finance Corporation			
0	1,08,250.00	1,08,250.00	87,559.07 -20,690.93
020 Loans from WBIDFC (Hudco)			
0	5,550.00	5,236.39	- 313.61
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	58,835.60	58,835.60	57,820.39 -1,015.21

Reasons for eventual saving in the above cases have not been intimated (June,2006).

6003 Internal Debt of the State Government			
00			
111 Special Securities issued to National Small Savings Funds of the Central Govt.			
Non Plan			
001 13.5% Government of West Bengal (non-transferable) special securities 1999			
0	20,802.00	20,802.00	0.00 - 20,802.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Grant No. 19 FIRE SERVICES (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2070	Other Administrative Services		
	Rs		
Voted			
Original :	81,53,89,000	81,53,89,000	76,22,02,437 -5,31,86,563
Supplementary :			
			<i>Nil</i>
Amount surrendered during the year (31st March, 2006).			

CAPITAL -

Major Head			
4070	Capital Outlay on other Administrative Services		
	Rs		
Voted			
Original :	8,00,00,000	8,00,00,000	4,00,57,479 -3,99,42,521
Supplementary :			
Amount surrendered during the year (31st March, 2006).			
			<i>Nil</i>

Notes and Comments -

Revenue(Voted)

- (i) Against total saving of Rs. 5,31.87 lakh in the grant no amount was surrendered by the department during the year.

Grant No. 19 FIRE SERVICES

(ii) Saving occurred mainly under.

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2070 Other Administrative Services			
00			
108 Fire Protection and Control			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Upgradation of standard of Administration of Fire Services as recommended by the Twelfth Finance Commission			
0	120.00	120.00	0.00 - 120.00

Reasons for non-utilisation of entire provision have not been intimated (June, 2006).

2070 Other Administrative Services			
00			
108 Fire Protection and Control			
Non Plan			
001 Direction Administration			
0	4,834.70	4,834.70	4,527.52 - 307.18

Reasons for saving have not been intimated (June, 2006).

Capital(Voted)

- (i) No portion of the overall saving of Rs. 3,99.43 lakh in the grant was surrendered by the department during the year. The substantial saving (49.93% of budget estimation) requires adoption of a realistic approach in framing budget estimates.

Grant No.19 FIRE SERVICES

(ii) Saving occurred mainly under:

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Construction and Upgradation of Fire Station			
0	300.00	300.00	202.55 - 97.45
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Purchase of fire fighting Equipment for Development of Fire Services			
0	500.00	500.00	198.03 - 301.97

Reasons for saving in the above cases have not been intimated (June, 2006)

Grant No. 20 FISHERIES

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess saving Rs.
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		
	Rs		
Voted			
Original :	39,71,00,000	53,47,14,000	53,75,49,402 + 28,35,402
Supplementary :	13,76,14,000		
Amount surrendered during the year (31st March, 2006).			Nil
Charged :			
Original :	11,40,00,000	11,40,00,000	9,70,29,301 -1,69,70,699
Supplementary			
Amount surrendered during the year (31st March, 2006).			Nil
CAPITAL -			
Major Head			
4405	Capital Outlay on Fisheries		
6003	Internal Debt of the State Government		
6405	Loans for Fisheries		
	Rs		
Voted			
Original :	25,15,00,000	25,15,00,000	25,39,72,010 + 24,72,010
Supplementary :			
Amount surrendered during the year (31st March, 2006).			Nil
Charged :			
Original :	18,30,00,000	18,30,00,000	-18,30,00,000
Supplementary			
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 28,35,402; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 28.35 lakh in the grant, supplementary provision of Rs. 13,76.14 lakh obtained in March, 2006 proved inadequate.

Grant No. 20 FISHERIES

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2405 Fisheries			
00			
101 Inland Fisheries			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS007 Minor fishing harbours and small landing centres			
S	591.34	591.34	716.34 +125.00

Creation of fund by supplementary provision in March, 2006 was stated to be required for development of coastal fishing with mechanised boats through NCDC assistance as well as for implementation of Centrally Sponsored (New Schemes). Reasons for final excess have not been intimated (June, 2006).

(iv) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2405 Fisheries			
00			
101 Inland Fisheries			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Scheme for Development of Acquaculture Under F.F.D.A. Programmes			
O	380.00	380.00	267.72 -112.28

Reasons for final saving have not been intimated (June, 2006).

Revenue(Charged)

- (i) No portion of the total saving of Rs. 1,69.71 lakh (14.89% of budget provision) in the appropriation was surrendered by the department during the year.

Grant No. 20 FISHERIES

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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			
0	1,140.00	1,140.00	970.29 - 169.71

Reasons for saving have not been intimated (June, 2006).

Capital(Voted)

(i) Expenditure exceeded the grant by Rs. 24,72,010; the excess requires regularisation.

(ii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4405 Capital Outlay on Fisheries			
00			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Infrastructure facilities for Fisheries programme under RIDF (RIDF)			
0	1,000.00	1,000.00	1,159.80 + 159.80

Reasons for excess have not been intimated (June, 2006).

Grant No. 20 FISHERIES

(iii) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
6405 Loans for Fisheries			
00			
789 Special Component Plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Primary/Central fishermens co-operative (NCDC)			
0	200.00	200.00	70.63 - 129.37

Reasons for saving have not been intimated (June, 2006).

Capital(Charged)

- (i) The entire fund of Rs 18,30.00 lakh in the appropriation remained unutilised and un-surrendered by the department during the year.
- (ii) The non-requirement of any portion of huge fund during the year discloses deficiency in taking realistic views in budget estimate on the part of the Controlling Authority.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
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	1,830.00	1,830.00	0.00 - 1,830.00

Reasons for non-utilisation of entire appropriation have not been intimated (June, 2006).

Grant No. 21 FOOD AND SUPPLIES (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess saving Rs.
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2235	Social Security and Welfare		
2408	Food Storage and Warehousing		
3456	Civil Supplies		
	Rs		
Voted			
Original :	3,47,18,44,000	3,47,18,44,000	2,92,25,37,679 -54,93,06,321
Supplementary :			
Amount surrendered during the year (31st March, 2006).			60,29,800

CAPITAL -

Major Head			
4408	Capital Outlay on Food Storage and Warehousing		
	Rs		
Voted			
Original :	9,00,00,000	9,00,00,000	-9,00,00,000
Supplementary :			
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Though there was substantial saving of Rs. 54,93.06 lakh in the grant, the department surrendered a very negligible amount of Rs. 60.30 lakh (1.10% of total saving) during the year.
- (ii) The sub-heads marked (*) in the grant showed substantial saving during the last two years also. Such type of persistent abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and requires adoption of budget formulation on realistic basis in future.

Grant No. 21 FOOD AND SUPPLIES

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	1,634.00	1,634.00	629.27 - 1,004.73
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 *			
0	22,078.00	22,078.00	15,255.00 - 6,823.00
2408 Food Storage and Warehousing			
01 Food			
001 Direction and Administration			
Non Plan			
001 Directorate of District Distribution, Procurement and Supply			
0	896.27	896.27	516.33 - 379.94
002 Town Rationing (Other than Calcutta including Industrial Area)			
0	229.87	229.87	140.54 - 89.33
003 Calcutta (including Industrial Area) Rationing *			
0	2,321.88	2,321.88	1,976.52 - 345.36
004 District Distribution *			
0	4,007.46	4,007.46	3,640.61 - 366.86

Reasons for final saving in the above cases have not been intimated (June, 2006).

Grant No. 21 FOOD AND SUPPLIES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
038 Subsidised Distribution of S.K. Oil to the people below poverty line *			
O	113.56	35.24	0.00 - 35.24
R	-78.32		

Reasons for anticipated saving and non-utilisation of entire fund have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
041 Implementation of Antyodaya Anna Yojna			
O	1,305.70	1,305.70	5,166.00 + 3,860.30

Reasons for final excess have not been intimated (June, 2006).

Capital(Voted)

- (i) The entire budget provision of Rs. 9,00.00 lakh in the grant, remained unutilised and unsurrendered by the department during the year. Such occurrence discloses ineptness in the control of financial management on the part of the controlling authority.

Grant No. 21 FOOD AND SUPPLIES

(ii) Saving occurred mainly under :				
		Total grant	Actual expenditure	Excess (+) Saving (-)
Head			(In lakh of rupees)	
4408	Capital Outlay on Food Storage and Warehousing			
01	Food			
800	Other Expenditure			
Non Plan				
002	Sales Tax and Surcharge on purchase from FCI			
0		900.00	900.00	0.00 - 900.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

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

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2401	Crop Husbandry		
2852	Industries		
3451	Secretariat-Economic Services		
	Rs		
Voted			
Original :	17,40,93,000	18,29,75,000	11,00,88,750 -7,28,86,250
Supplementary :	88,82,000		
			Nil

Amount surrendered during the year
(31st March,2006).

CAPITAL -

Major Head			
4860	Capital Outlay on Consumer Industries		
6860	Loans for Consumer Industries		
	Rs		
Voted			
Original :	3,25,00,000	5,25,00,000	2,58,46,000 -2,66,54,000
Supplementary :	2,00,00,000		

Amount surrendered during the year
(31st March,2006).

Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of the final saving of Rs. 7,28.86 lakh, supplementary grant of Rs. 88.82 lakh obtained during the year could have been limited to token amounts wherever necessary.
- (ii) No portion of the saving of Rs. 7,28.86 lakh constituting 39.83% of budget provision in the grant was surrendered by the department during the year.

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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	500.00	500.00	90.00 - 410.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Setting up Demonstration Farms for Vegetable Crop and Flower etc.			
0	175.00	175.00	70.80 - 104.20
2852 Industries			
60 Others			
102 Food and Beverages			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Other Assistance for Promotion of Food Processing Industries			
0	225.00	225.00	0.00 - 225.00

Reasons for saving in the above cases have not been intimated (June,2006).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2401 Crop Husbandry			
00			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP035 Subsidies Distribution of			
Seeds, Planting materials etc.			
O	3.00	38.20	83.16 +44.96
S	35.20		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for subsidies for distribution of seeds, planting materials etc. Reasons for eventual excess have not been intimated (June,2006).

Capital(Voted)

- (i) In view of overall saving of Rs. 2,66.54 lakh in the grant, supplementary provision of Rs. 2,00.00 lakh obtained in March,2006 proved to be unjustified.
- (ii) No portion of the saving of Rs. 2,66.54 lakh (50.77 % of budget provision) was surrendered by the department during the year.
- (iii) The grant also discloses huge saving of Rs. 3,14.67 lakh (96.59% of the budget provision) during last year. This requires adoption of budget framing on a more realistic basis.
- (iv) Saving occurred mainly under

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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]			
O	300.00	500.00	258.46 -241.54
S	200.00		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for Food Processing Industries Development Programme. Reasons for final saving have not been intimated (June,2006).

Grant No. 23 FOREST

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
	Rs		
Voted			
Original :	1,53,69,87,000	1,61,60,55,000	1,43,38,08,588 - 18,22,46,412
Supplementary :	7,90,68,000		
Amount surrendered during the year (31st March ,2006).			Nil
Charged :			
Original :	32,58,000	32,58,000	24,43,389 - 8,14,611
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4406	Capital Outlay on Forestry and Wild Life		
6004	Loans and Advances from the Central Government		
	Rs		
Voted			
Original :	15,00,00,000	15,00,00,000	6,15,43,472 - 8,84,56,528
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	33,35,000	33,35,000	25,01,424 - 8,33,576
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 18,22.46 lakh in the grant, supplementary provision of Rs. 7,90.68 lakh obtained in March,2006 proved to be unjustified.
- (ii) No portion of the substantial saving of Rs. 18,22.46 lakh in the grant was surrendered by the department during the year.

Grant No. 23 FOREST

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2402 Soil and Water Conservation			
00			
102 Soil Conservation			
Non Plan			
005 Soil Conservation in the Catchment of River Valley Project, Teesta			
O	12.40	101.46	11.34 - 90.12
S	89.06		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for meeting additional establishment charges relating to social conservation. Reasons for saving have not been intimated (June,2006).

2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Conservation and Management of Sunderban Mangrove in west Bengal			
O	60.00	107.33	19.04 - 88.29
S	47.33		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for additional establishment charges, implementation of Central Sector Scheme in conservation and development of Sunderban Mangroves under recommendation of the 12th Finance Commission. Reasons for saving have not been intimated (June,2006).

Grant No. 23 FOREST

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2406 Forestry and Wild Life			
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Tiger Reserve in Sundarban			
O	235.45	250.00	155.14 - 94.86
S	14.55		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for additional establishment charges, implementation of Central Sector Scheme in conservation and development of Tiger Reserve in Sundarban under recommendation of the 12th Finance Commission. Reasons for saving have not been intimated (June, 2006).

2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Maintenance of Forests under recommendation of the 12th Finance Commission			
S	228.42	228.42	138.40 - 90.02

Creation of fund by supplementary provision in March, 2006 was stated to be required for additional establishment charges for maintenance of forest under recommendation of the 12th Finance Commission. Reasons for saving have not been intimated (June, 2006).

Grant No. 23 FOREST

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
2406 Forestry and Wild Life			
01 Forestry			
001 Direction and Administration			
Non Plan			
004 Western Circle			
O	1,264.18	1,263.35	1,139.79 - 123.56
R	-0.83		
102 Social and Farm Forestry			
Non Plan			
007 Social Forestry Project			
O	941.47	844.73	797.38 - 47.35
R	-96.74		
Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2006).			
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	100.00	100.00	0.00 - 100.00

Reasons for non-utilisation of entire provision have not been intimated (June,2006)

Grant No. 23 FOREST

Head	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2406 Forestry and Wild Life			
01 Forestry			
101 Forest Conservation, Development and Regeneration			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Integrated Forest Protection Scheme			
0	310.00	310.00	190.83 - 119.17
			Reasons for saving have not been intimated (June,2006).
102 Social and Farm Forestry			
Non Plan CENTRALLY SPONSORED (NEW SCHEMES-COMMITTED)			
CT001 Area-oriented Fuel Wood and Fodder Project			
0	89.66	89.66	0.00 - 89.66
			Reasons for non-utilisation of entire provision have not been intimated (June,2006).
02 Environmental Forestry and Wild Life			
110 Wild Life Preservation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Tiger Reserve in Buxa			
0	203.99	203.99	88.22 - 115.77
			Reasons for saving have not been intimated (June,2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2406 Forestry and Wild Life			
01 Forestry			
070 Communications and Buildings			
Non Plan			
002 Buildings			
0	291.25	407.17	538.41 + 131.24
S	136.53		
R	-20.61		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for additional establishment charges under recommendation of the 12th Finance Commission. Reasons for anticipated saving as well as final excess have not been intimated (June,2006).

Grant No. 23 FOREST

Revenue (Charged)

- (i) No portion of substantial saving of Rs. 8.15 lakh (25% of budget estimation) in the appropriation was surrendered by the department during the year.

Capital(Voted)

- (i) The substantial amount of Rs. 8,84.57 lakh (58.97% of budget provision) remained unutilised by the Department during the year. Last year (2004-2005) 84.13% of total budget provision and entire grant of Rs. 13,43.05 lakh also remained unutilised during 2003-2004. All these facts indicate lack of budgetary control on the part of the financial executives.
- (ii) No portion of the overall saving of Rs. 8,84.57 lakh in the grant was surrendered by the department during the year.

- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
4406 Capital Outlay on Forestry and Wild Life			
01 Forestry			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural facilities for Forestry Programmes under RIDF (RIDF) (FR)			
0	360.00	360.00	185.49 - 174.51
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructural facilities for Forestry Programmes under RIDF (RIDF) (FR)			
0	1,050.00	1,050.00	391.02 - 658.98

Reasons for saving in the above cases have not been intimated (June, 2006).

Capital (Charged)

- (i) No portion of substantial saving of Rs. 8.34 lakh (25% of budget estimation) in the appropriation was surrendered by the department during the year.

Grant No. 24 HEALTH AND FAMILY WELFARE

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
Rs			
Voted			
Original :	15,62,40,36,000	15,62,77,73,000	14,28,68,95,561 -1,34,08,77,439
Supplementary :	37,37,000		
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	21,43,000	21,42,644	- 356
Supplementary	21,43,000		
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4210	Capital Outlay on Medical and Public Health		
Rs			
Voted			
Original :	69,70,00,000	69,70,00,000	50,08,25,966 - 19,61,74,034
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 134,08.77 lakh in the grant, supplementary provision of Rs. 37.37 lakh obtained in March, 2006 proved wholly unnecessary.
- (ii) The sub heads marked (*) in the grant showed substantial saving / excess during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.

Grant No. 24 HEALTH AND FAMILY WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
025 Liability of completed S.H.S.D.P-II Project			
O	8,000.00	7,997.00	4,582.50 - 3,414.50
R	-3.00		
03 Rural Health Services-Allopathy			
103 Primary Health Centres			
Non Plan			
001 Health Units			
O	18,461.42	18,429.42	18,210.13 - 219.29
R	-32.00		
06 Public Health			
101 Prevention and Control of Diseases			
Non Plan			
003 Control of Leprosy*			
O	2,249.75	2,101.75	559.99 - 1,541.76
R	-148.00		
Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).			
2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Development of Rural Health Services in Tribal Areas			
O	100.00	100.00	0.00 - 100.00
Reasons for non-utilisation of entire fund have not been intimated (June,2006)			

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
001 Direction and Administration			
Non Plan			
001 District Medical Establishment*			
0	2,092.66	2,092.66	1,439.15 - 653.51
104 Medical Stores Depots			
Non Plan			
001 Medical Stores Depots*			
0	5,307.80	5,307.80	4,181.21 - 1,126.59
110 Hospital and Dispensaries			
Non Plan			
002 Kolkata Hospitals and Dispensaries Medical College Hospital, Kolkata			
0	3,796.80	3,796.80	3,509.41 - 287.39
004 S.S.K.M. Hospital, Kolkata			
0	3,527.60	3,527.60	3,089.20 - 438.40
005 Kolkata National Medical College and Hospital, Kolkata *			
0	2,068.83	2,068.83	1,794.29 - 274.54
006 R.G.Kar Medical College and Hospital, Kolkata			
0	2,562.06	2,562.06	2,260.33 - 301.73
009 T.B. Hospitals*			
0	2,981.60	2,981.60	2,175.10 - 806.50
011 Other General Hospitals*			
0	6,593.50	6,593.50	6,482.41 - 111.09
013 District and Sub-Divisional Hospitals			
0	18,048.42	18,048.42	16,939.96 - 1,108.46
014 District and Sub-Divisional Hospitals-Burdwan Medical College & Hospital *			
0	1,978.79	1,978.79	1,846.74 - 132.05
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 District, Sub-Divisional and Other Urban Hospitals			
0	253.12	253.12	149.37 - 103.75

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
SP032 Grants for establishing Four diagonostic Centres as recommended by the Twelfth Finance Commission			
0	240.00	240.00	0.00 - 240.00
02 Urban Health Services-Other Systems of Medicine			
102 Homoeopathy			
Non Plan			
001 Homoeopathic Institution in Urban Areas			
0	456.84	456.84	375.39 - 81.45
03 Rural Health Services-Allopathy			
103 Primary Health Centres			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Primary Health Services under PMGY			
0	950.00	950.00	295.73 - 654.27
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of Rural Health Services in S. C. Areas			
0	300.00	300.00	0.00 - 300.00
SP007 DFID Assisted Programme for Health System Development Initiative.			
0	1,500.00	1,500.00	7,03.77 - 796.23
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 DFID Assisted Programme for Health System Development Initiative.			
0	1,500.00	1,500.00	778.34 - 721.66
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Development of Rural Health Services`*			
0	450.00	450.00	0.16 - 449.84

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
SP010 Basic Health Project for Upgradation of Primary Health Care Services *			
O	3,428.00	3,428.00	114.58 - 3,313.42
05 Medical Education, Training and Research			
105 Allopathy			
Non Plan			
001 Medical College, Kolkata			
O	1,429.50	1,429.50	1,231.67 - 197.83
004 R.G.Kar Medical College			
O	1,054.54	1,054.54	914.19 - 140.35
007 Institute of P.G. Medical Education			
O	1,402.41	1,402.41	1,300.89 - 101.52
009 Other Post-Graduate Medical Institutions			
O	423.93	423.93	335.32 - 88.61
010 Burdwan Medical College			
O	909.77	909.77	815.65 - 94.12
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Establishment of a Under Graduate Medical College at IPGMER, Kolkata			
O	101.90	101.90	15.79 - 86.11
06 Public Health			
001 Direction and Administration			
Non Plan			
001 Director of Health Services*			
O	723.76	723.76	377.89 - 345.87
101 Prevention and Control of Diseases			
Non Plan			
001 Malaria Control and Eradication of Malaria			
O	5,868.87	5,868.87	4,649.06 - 1,219.81
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS018 Kala-Azar Eradication Programme			
O	150.00	150.00	0.00 - 150.00

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Malaria (State's Share) Malaria / Kala-Azar Eradication Programme			
0	93.40	93.40	5.53 - 87.87
104 Drug Control			
Non Plan			
001 Drug Control			
0	727.37	727.37	646.86 - 80.51
2211 Family Welfare			
00			
001 Direction and Administration			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Family Planning Cell in the State Secretariat			
0	115.00	115.00	14.32 - 100.68
CS002 State Family Welfare Bureau			
0	225.00	225.00	98.90 - 126.10
101 Rural Family Welfare Services			
Non Plan			
001 Expenses on Family Planning Programme			
0	290.06	290.06	119.05 - 171.01
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Establishment and Maintenance of Rural Family Welfare Centre			
0	3,319.50	3,319.50	2,386.31 - 933.19
102 Urban Family Welfare Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Establishment and Maintenance of Urban Family Welfare Planning Centres			
0	820.00	820.00	497.49 - 322.51
104 Transport			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Purchase and maintenance of Vehicle under F. W. Programme			
0	115.00	115.00	8.80 - 106.20
105 Compensation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS006 Compensation for sterilization			
0	1,115.00	1,115.00	235.80 - 879.20
0'	1,115.00		
Reasons for saving in the above cases have not been intimated (June, 2006).			

Grant No. 24 HEALTH AND FAMILY WELFARE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
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	7,077.60	7,114.97	11,648.39 +4,533.42
S	37.37		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required to provide fund under Centrally Sponsored Schemes relating to Family Welfare Planning Sub-Centres. Reasons for final excess have not been intimated (June, 2006).

2210 Medical and Public Health			
03 Rural Health Services-Allopathy			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 DFID Assisted Programme for Health System Development Initiative.			
O	1,000.00	1,000.00	1,191.48 +191.48
2210 Medical and Public Health			
05 Medical Education, Training and Research			
105 Allopathy			
Non Plan			
014 Mobile Unit Set-up under Re-orientation of Medical Education			
O	42.47	74.47	180.04 +105.57
R	32.00		
06 Public Health			
101 Prevention and Control of Diseases			
Non Plan			
008 Prevention & Control of visual impairment & blindness			
O	157.30	305.30	503.28 +197.98
R	148.00		

Reasons for enhancement of fund through re-appropriation and final excess in the above cases have not been intimated (June, 2006).

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2210 Medical and Public Health			
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			
	0.00	917.38	+ 917.38
06 Public Health			
101 Prevention and Control of Diseases			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS010 Cancer Research and Treatment Facilities			
	0.00	300.00	+ 300.00
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Improvement of Urban Health Services			
	0.00	300.00	+ 300.00

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2006).

2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
001 Kolkata Hospitals and Dispensaries			
0	4,007.07	4,007.07	4,902.20 + 895.13
015 Aid to non-Government Hospitals and Dispensaries			
0	221.45	221.45	366.97 + 145.52
018 Aid to Chittaranjan Cancer Hospital			
0	450.00	450.00	661.00 + 211.00
020 State Illness Assistance Fund			
0	85.00	85.00	200.00 + 115.00

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	6,000.00	6,000.00	8,080.14 +2,080.14
05 Medical Education, Training and Research			
105 Allopathy			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Setting up of a Under Graduate Medical College at Midnapore			
0	138.06	138.06	318.52 +180.46
06 Public Health			
001 Direction and Administration			
Non Plan			
002 District Public Health Administration			
0	1,612.35	1,612.35	1,751.84 +139.49
101 Prevention and Control of Diseases			
Non Plan			
006 Calcutta Metropolitan Urban Health Organisation			
0	689.49	689.49	790.57 +101.08
2211 Family Welfare			
00			
101 Rural Family Welfare Services			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Village Health Guide Scheme			
0	100.00	100.00	245.39 +145.39

Reasons for excess in the above cases have not been intimated (June, 2006).

Capital(Voted)

- (i) During the year, the Department disclosed total saving of 19,61.74 lakh (28.15% of budget provision). Similar cases occurred during 2004-2005 (Rs. 32,43.15 lakh, 70%) and 2003-2004(Rs. 13,32.28 lakh, 83%) points to lack of financial control on the part of the Controlling Officer.
- (ii) No portion the substantial saving of Rs. 19,61.74 lakh in the grant was surrendered by the department during the year.

Grant No. 24 HEALTH AND FAMILY WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4210 Capital Outlay on Medical and Public Health			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure facilities for Health Programmes under RIDF			
0	1,000.00	1,000.00	540.11 - 459.89
SP003 Infrastructure facilities under loan from HUDCO			
0	3,500.00	3,500.00	438.17 - 3,061.83
SP004 Providing Infrastructure facilities to different State Medical Teaching Institutions & Other Hospitals			
0	2,000.00	2,000.00	1,484.83 - 515.17

Reasons for final saving in the above cases have not been intimated (June,2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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			
0	200.00	200.00	448.80 + 248.80

Grant No. 24 HEALTH AND FAMILY WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
789 Special Component Plan for Scheduled Caste			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Improvement of Seven Medical Colleges according M. C. I. stipulation			
0	200.00	200.00	2,036.50 + 1,836.50

Reasons for excess in both the cases have not been intimated (June, 2006).

Grant No. 25 PUBLIC WORKS

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049	Interest Payments		
2052	Secretariat-General Services		
2059	Public Works		
2205	Art and Culture		
2210	Medical and Public Health		
2216	Housing		
2235	Social Security and Welfare		
2250	Other Social Services		
2551	Hill Areas		
2853	Non-ferrous Mining and Metallurgical Industries		
3054	Roads and Bridges		
3451	Secretariat-Economic Services		
	Rs		
Voted			
Original :	8,89,67,61,000	8,89,67,61,000	8,32,75,47,660 -56,92,13,340
Supplementary :			
Amount surrendered during the year (31st March, 2006).			36,66,884
Charged :			
Original :	5,42,54,000	5,63,45,000	1,95,91,812 -3,67,53,188
Supplementary	20,91,000		
Amount surrendered during the year (31st March, 2006).			Nil
CAPITAL -			
Major Head			
4055	Capital Outlay on Police		
4059	Capital Outlay on Public Works		
4070	Capital Outlay on other Administrative Services		
4202	Capital Outlay on Education, Sports, Art and Culture		
4210	Capital Outlay on Medical and Public Health		
4216	Capital Outlay on Housing		
4220	Capital Outlay on Information and Publicity		
4250	Capital Outlay on other Social Services		
4404	Capital Outlay on Dairy Development		
4408	Capital Outlay on Food Storage and Warehousing		

Grant No. 25 PUBLIC WORKS

		Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
4425	Capital Outlay on Co-operation			
5054	Capital Outlay on Roads and Bridges			
6004	Loans and Advances from the Central Government			
Voted				
	Rs			
Original :	6,90,71,81,000	6,90,71,81,000	4,23,89,19,191	-2,66,82,61,809
Supplementary :				
Amount surrendered during the year (31st March,2006).				1,32,30,47,503
Charged :				
Original :	24,69,000	2,78,33,000	2,65,97,712	- 12,35,288
Supplementary	2,53,64,000			
Amount surrendered during the year (31st March,2006).				Nil

Notes and Comments -

Revenue(Voted)

- (i) Out of huge saving of Rs. 56,92.13 lakh in the grant, a very negligible amount of Rs. 36.67 lakh comprising less than one percent of saving was surrendered by the department during the year.
- (ii) The Sub-heads marked (*) in the grant, substantial saving / excess occurred during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2059 Public Works			
80 General			
001 Direction and Administration			
Non Plan			
004 Execution			
O	8,926.41	8,991.95	8,195.71 - 796.24
R	65.54		

Reasons for enhancement of fund through re-appropriation and final saving have not been intimated (June, 2006).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
003 Maintenance of other Government non-residential buildings PWD (Civil)*			
O	3,755.00		
R	-35.00	3,720.00	2,907.42 - 812.58
			Reasons for anticipated as well as final saving have not been intimated(June, 2006).
030 Payment of Electricity charges associated with maintenance of Buildings by PWD (Civil)			
O	400.00	400.00	3.45 - 396.55
031 Payment of electricity charges associated with maintenance of Buildings by PWD (Electrical)			
O	310.00	310.00	215.30 - 94.70
799 Suspense			
Non Plan			
001 Public Works Department (Construction Board)			
O	387.88	387.88	138.41 - 249.47
002 Public Works Directorate*			
O	14,869.80	14,869.80	11,437.87 - 3,431.93
80 General			
001 Direction and Administration			
Non Plan			
001 Direction-Construction Board*			
O	2,967.28	2,967.28	2,319.76 - 647.52
			Reasons for saving in the above cases have not been intimated (June,2006).
003 Superintendence			
O	805.05	742.58	627.82 - 114.76
R	-62.47		
			Reasons for anticipated as well as final saving have not been intimated (June, 2006).
053 Maintenance & Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment Cost of PWD (Civil)(PW)			
O	745.00	745.00	517.12 - 227.88

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
SP002 Work Charged Establishment Cost of PW(CB)Department(PW)			
O	297.00	297.00	63.89 - 233.11
SP003 Work Charged Establishment Cost of PWD(Electrical)(PW)			
O	386.00	386.00	266.73 - 119.27
2210 Medical and Public Health			
01 Urban Health Services-Allopathy			
110 Hospital and Dispensaries			
Non Plan			
028 Development of Other Hospitals outside Kolkata			
O	103.00	103.00	13.82 - 89.18
029 Development of Under-Graduate Teaching Hospitals			
O	206.00	206.00	86.47 - 119.53
03 Rural Health Services-Allopathy			
110 Hospitals and Dispensaries			
Non Plan			
004 Development of Rural Health Centres			
O	206.00	206.00	0.24 - 205.76
2216 Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
Non Plan			
002 Maintenance and Repairs Government Residential Buildings by (P.W. Department) (Civil)			
O	700.00	700.00	525.64 - 174.36

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
107 Police Housing			
Non Plan			
006 Maintenance and repairs of Government residential buildings of Police Housing Scheme by PWD (CB)[PW]			
O	200.00	200.00	17.89 - 182.11
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	1,210.00	1,210.00	736.94 - 473.06
SP002 Work Charged Establishment - Road Works under PWD (Civil)			
O	604.30	604.30	184.11 - 420.19
04 District and Other Roads			
105 Maintenance & Repairs			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment- Road Works under PWD(Civil) (PW) *			
O	455.70	455.70	172.60 - 283.10
800 Other Expenditure			
Non Plan			
003 Development of State Roads under P. W. (Roads) Department [PR]			
O	200.00	200.00	116.29 - 83.71
004 Development of State Roads under P. W. department [PW]			
O	1,000.00	1,000.00	201.40 - 798.60

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
80 General			
001 Direction and Administration			
Non Plan			
002 Public Works Roads) Directorate			
0	7,852.79	7,852.79	6,359.18 - 1,493.61
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	1,248.91	1,248.91	905.03 - 343.88
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan NON - PLAN (DEVELOPMENTAL)			
ND001 Transfer to State Bridge Fund			
0	90.02	90.02	0.00 - 90.02
Reasons for non-utilisation of entire fund have not been intimated(June, 2006).			
Non Plan			
002 Transfer to W.B. Transport Infrastructure Development Fund (WBTIDF)			
0	9,465.84	9,465.84	7,725.86 - 1,739.98
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Transfer to W.B. Infrastructure Development Fund (WBTIDF)			
0	11,026.79	11,026.79	5,923.03 - 5,103.76
800 Other Expenditure			
Non Plan			
004 Maintenances / Rapairs of Motor Vessel Pathabahi by P W (Roads) Department [PR]			
0	200.00	200.00	43.00 - 157.00

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
027 Maintenance of Government non-residential buildings by P.W.D. (Civil) (P.W)*			
0	485.00	485.00	36.09 - 448.91

Reasons for final saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
014 Maintenance of other Govt. non-residential Buildings by PWD(Electrical) [PW]			
0	1,275.00	1,275.00	1,461.22 + 186.22
3054 Roads and Bridges			
03 State Highways			
337 Road Works			
Non Plan			
001 Road Works under P W(Roads) Department			
0	3,000.00	3,000.00	3,303.39 + 303.39
002 Road Works under P WD Department Civil Wing			
0	2,029.48	2,029.48	2,627.44 + 597.96

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
04 District and Other Roads		(In lakh of rupees)	
800 Other Expenditure			
Non Plan			
001 Other Expenditure under P W Department			
O	2,800.00	2,800.00	4,190.86 + 1,390.86
002 Other Expenditure under P W (Roads) Department			
O	3,801.70	3,801.70	5,824.39 + 2,022.69
80 General			
001 Direction and Administration			
Non Plan			
001 Establishment charges transferred from the revenue head '2059' - Public Works	0.00	383.95	+ 383.95
Reasons for incurring expenditure without budget provision have not been intimated(June,2006).			
107 Railway Safety Works			
Non Plan			
001 Railway Safety Works under P W (Roads) Deptt.			
O	600.00	600.00	1,183.20 + 583.20
797 Transfers to/from Reserve Fund - Deposit Account			
Non Plan			
001 Transfer to the deposit account for subventions from Central Road Fund			
O	132.00	132.00	6,902.96 + 6,770.96
800 Other Expenditure			
Non Plan			
001 Central Road Fund Allocation Works under P W (Roads) Department [PR]			
O	132.00	132.00	1,703.86 + 1,571.86
Reasons for final excess in the above cases have not been intimated (June,2006).			
2059 Public Works			
80 General			
001 Direction and Administration			
Non Plan			
002 Direction-Public Works Directorate			
O	226.26		
R	-30.20	256.46	703.03 446.57
Reasons for anticipated saving and final excess have not been intimated (June,2006)			

Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Revenue (Voted) grant included Rs. 11,576.28 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 lakh of rupees)			
2059						
01						
799						
Non Plan						
001						
65	Cash Settlement Suspense	+270.56	+7.94	0.00	+7.94	+278.50
75	Purchase	-1,923.98	0.00	0.00	0.00	-1,923.98
89	Stock	+1,338.49	+50.07	0.00	+50.07	+1,388.56
90	Miscellaneous Works	+2,869.30	+80.40	0.00	+80.40	+2,949.70
Total		+2,554.37	+138.41	0.00	+138.41	+2,692.78
Non Plan						
002						
65	Cash Settlement Suspense	-598.27	+5,140.76	0.00	+5,140.76	+4,542.49
75	Purchase	-24,865.76	+672.48	0.00	+672.48	-24,193.28
89	Stock	-3,472.58	+5,080.52	0.00	+5,080.52	+1,607.94
90	Miscellaneous Works	+4,402.11	+544.11	0.00	+544.11	+4,946.22
Total		-24,534.50	+11,437.87	0.00	+11,437.87	-13,096.63

Grant No. 25 PUBLIC WORKS

Revenue(Charged)

- (i) In view of overall saving of Rs. 3,67.53 lakh in the appropriation, supplementary provision of Rs. 20.91 lakh obtained in March, 2006 proved absolutely useless.
- (ii) No amount of the huge saving of Rs. 3,67.53 lakh constituting 65.23% of budget estimate was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
2059 Public Works			
80 General			
001 Direction and Administration			
Non Plan			
004 Execution*			
O	190.32		
S	6.12	196.44	0.00 196.44

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for meeting additional charges in respect of Governor's Estate. Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Grant No. 25 PUBLIC WORKS

Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
052 Machinery and Equipment Non Plan			
004 P.W. Directorate (Civil) - Repairs			
O	1.50	15.00	0.98 - 14.02
S	13.50		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for meeting additional charges in respect of Governor's Estate. Reasons for final saving in the above cases have not been intimated (June, 2006).

2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
003 Maintenance of other Government non-residential buildings PWD (Civil) *			
O	222.00	222.00	100.75 - 121.25
014 Maintenance of other Govt. non-residential Buildings by PWD(Electrical) [PW]			
O	90.00	90.00	52.75 - 37.25

Reasons for final saving in the above cases have not been intimated (June,2006).

Grant No. 25 PUBLIC WORKS

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
2059 Public Works			
01 Office Buildings			
053 Maintenance and Repairs			
Non Plan			
007 Maintenance of water supply to Governor's Estate			
0	5.00	5.00	22.22 +17.22

Reasons for final excess have not been intimated (June, 2006).

Capital(Voted)

(i) The department exhibited significant saving of Rs. 2,66,82.62 lakh constituting 38.63% of budget estimation during the year. Similar saving was also noticed during 2004-2005 (Rs. 2,30,05.40 lakh, 48.09% of budget provision), 2003-2004 (Rs. 2,11,99.22 lakh, 43.90% of budget grant) and 2002-2003 (Rs. 1,18,47.24 lakh, 59.39% of budget provision). All these indicate lack of control over budgetary system on the part of the financial executives.

(ii) Out of huge final saving of Rs. 2,66,82.62 lakh in the grant, an amount of Rs. 1,32,30.48 lakh was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Non Plan			
002 Assembly Secretariat			
O	88.33	0.00	3.91 +3.91
R	-88.33		
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP035 Construction of Court Buildings in Different Places in West Bengal			
O	220 00	179.04	45.72 + 133.32
R	-40.96		

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
5054 Capital Outlay on Roads and Bridges			
01 National Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 West Bengal Corridor Development Project (EAP) [PR]			
O	2,000.00	8.70	33.31 + 24.61
R	-1,991.30		
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project[EAP](National Highway's State Share)			
O	1,300.00	300.00	281.62 - 18.38
R	-1,000.00		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project[EAP](National Highway's State Share)			
O	200.00	0.00	5.08 + 5.08
R	-200.00		
03 State Highways			
052 Machinery and Equipment			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads			
O	416.00	186.08	290.26 +104.18
R	-229.92		
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 West Bengal Corridor development Project			
O	3,000.00	1,024.00	1,216.35 + 192.35
R	-1,976.00		

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
SP009 West Bengal Corridor Development Project[EAP] (State's Share of State Highways)			
O	2,000.00	1,582.50	1,064.52 - 517.98
R	-417.50		
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project [EAP]			
O	3,000.00	150.00	607.72 + 457.72
R	-2,850.00		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 West Bengal Corridor Development Project[EAP]			
O	500.00	0.00	201.06 + 201.06
R	-500.00		
SP002 West Bengal Corridor Development Project[EAP] (State's Share of State Highways)			
O	150.00	5.22	46.58 + 41.36
R	-144.78		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads (other than BMS) [PR]			
O	800.00	642.69	402.20 - 240.49
R	-157.31		
SP003 P R - I. T. Investment			
O	100.00	0.00	0.00 0.00
R	-100.00		
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	5,328.00	5,062.57	4,096.46 - 966.11
R	-265.43		
SP007 Scheme under RIDF P.W. Deptt.			
O	5,200.00	5,200.00	3,707.34 - 1,492.66

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
SP010 Restoration/Improvement of roads in Uttar Dinajpur, Dakshin Dinajpur and Malda P.W. (Roads) Department- (HUDCO)			
O	700.00	0.00	0.00
R	-700.00		
SP011 Restoration/Strengthening and Improvement of roads in the district of Jalpaiguri, Darjeeling and Cooch-Bihar - P.W. (Roads) Deptt. (HUDCO)			
O	900.00	0.00	209.92 + 209.92
R	-900.00		
SP012 Restoration/Development of roads in Burdwan, Birbhum and Purulia - P.W. (Roads) Deptt. - (HUDCO)			
O	672.00	0.00	226.01 + 226.01
R	-672.00		
SP013 Restoration/Strengthening and Improvement of roads in Midnapore, Howrah and Hooghly -P.W. (Roads) Department - (HUDCO)			
O	500.00	0.00	163.97 + 163.97
R	-500.00		
SP014 Restoration of road approaches of bridges and improvement of arterial roads in Bankura, Nadia Murshidabad- P.W. (Roads) Deptt. - (HUDCO)			
O	360.00	0.00	20.12 + 20.12
R	-360.00		
SP016 Improvement and Strengthening of State Roads in respect of erstwhile HUDCO (Phase-III) [PR]			
O	500.00	0.00	74.25 + 74.25
R	-500.00		
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
SP005 Development of State Roads [PR]			
O	600.00	0.00	0.00 + 0.00
R	600.00		
SP007 Restoration / Strengthening of Roads in the District of Darjeeling, Jalpaiguri and Cooch Behar .			
O	616.00	0.00	0.00 0.00
R	-616.00		
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State Roads(Construction)			
O	153.06	100.00	72.78 - 27.22
R	-53.06		
SP003 Schemes under RIDF (Roads)			
O	444.00	427.18	269.04 - 158.14
R	-16.82		
SP004 Development of State Roads			
O	500.00	60.50	338.09 + 277.59
R	-439.50		
SP005 Restoration & Improvement of Roads in Uttar Dinajpur, Dakshin Dinajpur & Malda			
O	110.00	0.00	0.00 0.00
R	-110.00		
SP006 (N. S.) Restoration / Strengthening of Roads in the Districts of Darjeeling, Jalpaiguri and Cooch Behar			
O	110.00	0.00	0.00 0.00
R	-110.00		

Reasons for anticipated as well as final saving / excess in the above cases have not been intimated (June, 2006).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Restoration / Development of Roads in Kolkata, North 24 Parganas, South 24 Parganas - PW (Roads) Deptt. (HUDCO) [PR]			
O	616.00	0.00	0.00 0.00
R	-616.00		

Reasons for anticipated saving have not been intimated (June, 2006).

4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Fire Protection Works			
O	202.00	202.00	0.00 - 202.00

Reasons for non-utilisation of entire fund have not been intimated (June,2006)

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
O	555.00	555.00	161.21 - 393.79
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Administration of Justice -- Construction of Court Buildings at Different Places in West Bengal			
O	375.00	375.00	16.18 - 358.82
Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).			
CS002 Land Revenue Modernisation of Survey Works, Construction of Records Room at Village Level Office			
O	150.00	150.00	0.00 - 150.00
Reasons for non-utilisation of entire fund have not been intimated (June, 2006).			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Police -- District Police			
O	170.00	170.00	89.68 - 80.32
SP012 Construction of office buildings of PWD Civil			
O	500.00	500.00	48.35 - 451.65
SP036 Construction of Buildings for Police Stations (Upgradation of Standard of Administration by the Twelfth Finance Commission)			
O	250.00	250.00	7.99 - 242.01
SP039 Upgradation of Judicial Administration as recommended by 12th Finance Commission			
O	100.00	100.00	9.54 - 90.46

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
201 Acquisition of Land			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Police			
0	200.00	200.00	42.50 - 157.50
60 Other Buildings			
051 Construction			
Non Plan			
002 Construction of Jails-Schemes of Prison Reforms (Central Share)			
0	557.25	557.25	402.45 - 154.80
Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).			
4210 Capital Outlay on Medical and Public Health			
02 Rural Health Services			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 DFID Assisted Programme for Health System Development Initiative			
0	1,000.00	1,000.00	0.00 - 1,000.00
Reasons for non-utilisation of entire fund have not been intimated (June,2006).			
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	5,142.00	5,142.00	2,563.95 - 2,578.05
SP011 DFID Assisted Programme for Health System Development Initiative			
0	5,000.00	5,000.00	32.56 - 4,967.44
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Administration of Justice Infrastructural facilities for construction of Judicial quarters'			
0	120.00	120.00	11.71 - 108.29
Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).			

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Construction of Quarters / Barracks for Officers and Staff in different Jails			
O	150.00	150.00	48.58 - 101.42
			Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).
SP063 Housing Projects from HUDCO Loan			
O	700.00	700.00	0.00 - 700.00
			Reasons for non-utilisation of entire fund have not been intimated (June, 2006).
5054 Capital Outlay on Roads and Bridges			
03 State Highways			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Improvement and strengthening of flood affected State roads with loan assistance from HUDCO - PWD			
O	6,500.00	6,500.00	2,445.95 - 4,054.05
SP010 Improvement and Strengthening of State Roads in respect of erstwhile HUDCO (Phase-III) [PW]			
O	1,000.00	1,000.00	281.02 - 718.98
			Reasons for final saving in the above cases have not been intimated (June, 2006).
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Parliamentary Affairs Department			
O	218.00	105.00	5.70 - 99.30
R	-113.00		
			Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 25 PUBLIC WORKS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh 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	100.00	92.00	229.88 +137.88
R	-8.00		
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	350.00	105.00	1,965.90 +1,860.90
R	-245.00		
799 Suspense			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of State roads			
O	900.00	0.00	6,098.93 +6,098.93
R	-900.00		
04 District and Other Roads			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Development of State Roads - District Roads [PR]			
O	960.00	239.78	1,267.86 +1,028.09
R	-720.22		

Reasons for anticipated saving and eventual excess in the above case have not been intimated (June, 2006).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Administration of Justice -- Civil and Session Courts			
O	20.00	60.96	317.27 +256.31
R	40.96		

Reasons for enhancement of fund through re-appropriation and final excess have not been intimated (June, 2006).

4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction-General Pool Accommodation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP028 Jails -- Upgradation of Standerd of Administration as Recommended by the 11th Finance Commission			
		0.00	86.73 +86.73

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

5054 Capital Outlay on Roads and Bridges			
04 District and Other Roads			
337 Road Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Development of State Roads - District Roads			
O	2,040.00	5,322.92	2,505.54 -2,817.38
R	3,282.92		

Reasons for enhancement of fund through re-appropriation and eventual saving have not been intimated (June, 2006).

Grant No. 25 PUBLIC WORKS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
0	20.00	20.00	111.18 + 91.18
SP007 Treasuries and Accounts -- Treasury Construction			
0	2.00	2.00	100.93 + 98.93
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 Politechnics [ET]			
0	50.00	50.00	150.72 + 100.72

Reasons for final excess in the above cases have not been intimated (June, 2006).

Grant No.25 PUBLIC WORKS

Suspense :- The expenditure under Capital (Voted) grant included Rs. 6,098.93 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 lakh of rupees)				
5054						
03						
799						
Plan						
SP001						
65	Cash Settlement Suspense	+2,303.08	+2,255.63	0.00	+2,255.63	+4,558.71
75	Purchase	-6,336.04	+184.41	0.00	+184.41	-6,151.63
89	Stock	+16,746.33	+2,954.61	0.00	+2,954.61	+19,700.94
90	Miscellaneous Works	+7,791.33	+704.28	0.00	+704.28	+8,495.61
Total		+20,504.70	+6,098.93	0.00	+6,098.93	+26,603.63

Capital (Charged)

- (i) In view of overall saving of Rs. 12.35 lakh in the grant, supplementary provision of Rs. 2,53.64 lakh in March,2006 proved excessive.
- (ii) No portion of the total saving of Rs. 12.35 lakh was surrendered by the department during the year.

Grant No. 26 HILL AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual Expenditure	Excess + saving -
	Rs.	Rs.	Rs.
REVENUE -			
Major Head			
2551 Hill Areas			
3451 Secretariat-Economic Services			
	Rs		
Voted			
Original :	1,54,64,96,000	1,60,44,00,000	1,51,41,53,129 -9,02,46,871
Supplementary :	5,79,04,000		
			Nil
Amount surrendered during the year (31st March,2006).			

Notes and Comments -

Revenue(Voted)

(i) In view of overall saving of Rs. 9,02.47 lakh in the grant, supplementary provision of Rs. 5,79.04 lakh obtained in March,2006 proved useless.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakh 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			
0	2,375.37	2,375.37	2,188.30 - 187.07
022 Education Sector (Secondary)			
0	3,362.81	3,362.81	3,115.89 - 246.92
023 Education Sector (Primary)			
0	3,211.18	3,211.18	2,962.36 - 248.82

Grant No. 26 HILL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Hill Affairs Sector			
0	2,033.00	2,033.00	565.45 - 1,467.55

Reasons for saving in the above cases have not been intimated (June,2006)

2551 Hill Areas			
60 Other Hill Areas			
101 Development of Hill Areas			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP047 Hill Affairs sector (HADP) (HA)			
	200.00	200.00	0.00 - 200.00

Reasons for non-utilisation of entire provision have not been intimated (June,2006).

Grant No. 26 HILL AFFAIRS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2551 Hill Areas			
60 Other Hill Areas			
796 Tribal Area Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Hill Affairs Sector			
S	577.74	577.74	1,507.28 + 929.54

Creation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional requirement for grants towards Hill Affairs Sector. Reasons for final excess have not been intimated (June, 2006).

2551 Hill Areas			
60 Other Hill Areas			
191 Assistance to Darjeeling Gorkha Autonomous Hill Council			
Non Plan			
011 Hill affairs Sector			
O	386.82	386.82	471.18 + 84.36
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP059 Infrastructural facilities for the Hill Affairs Programmes under RIDF			
O	200.00	200.00	860.00 + 660.00

Reasons for excess in the above cases have not been intimated (June, 2006).

Grant No. 27 HOME

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess saving Rs.
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			
	Rs		
Voted			
Original : 15,99,06,49,000	16,32,39,59,000	14,85,31,94,859	-1,47,07,64,141
Supplementary : 33,33,10,000			
Amount surrendered during the year (31st March, 2006).			1,07,23,201
Charged :			
Original : 9,21,73,000	9,21,73,000	7,47,76,841	-1,73,96,159
Supplementary			
Amount surrendered during the year (31st March, 2006).			Nil
CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
4575 Capital Outlay on other Special Areas Programmes			
6004 Loans and Advances from the Central Government			
	Rs		
Voted			
Original : 27,45,35,000	39,14,71,000	28,07,06,878	-11,07,64,122
Supplementary : 11,69,36,000			
Amount surrendered during the year (31st March, 2006).			
Charged :			
Original : 5,00,62,000	5,00,62,000	4,14,61,376	-86,00,624
Supplementary			
Amount surrendered during the year (31st March, 2006).			Nil

Grant No. 27 HOME

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 1,47,07.64 lakh in the grant, supplementary provision of Rs. 33,33.10 lakh in March, 2006 proved to be unjustified.
- (ii) Out of huge saving of Rs. 1,47,07.64 lakh, a very negligible amount of Rs. 1,07.23 lakh (0.73% of total saving) was surrendered by the department during the year.
- (iii) Saving occurred mainly under.

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2055 Police			
00			
109 District Police			
Non Plan			
004 Agency Function of Ministry of Home Affairs relating to Immigration Checkpost on International Border			
O	499.82	604.04	518.78 - 85.26
S	104.22		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for enhanced administrative cost for agency function of Ministry of Affairs relating to Immigration Check Post on International Border. Reasons for final saving have not been intimated (June, 2006).

2055 Police			
00			
108 State Headquarters Police			
Non Plan			
001 Calcutta Police			
O	30,042.01	31,287.42	28,728.69 - 2,558.73
S	1,295.06		
R	-49.65		

Augmentation of fund by supplementary provision in March, 2006 was stated to be for enhanced administrative expenditure for Kolkata Police. Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2055 Police			
00			
001 Direction and Administration			
Non Plan			
002 District Police			
O	6,554.61	6,554.61	1,467.49 - 5,087.12
R			
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
002 Air Raid Precaution - Direction and Administration *			
O	1,693.20	1,692.82	1,298.65 - 394.17
R	-0.38		
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan . STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP012 Agriculture Sector (i) Construction of Market Complex			
O	100.00	43.82	14.61 - 29.21
R	-56.18		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
2015 Elections			
00 ;			
105 Charges for conduct of elections to Parliament			
Non Plan			
001 Lok Sabha Election [CE]			
0 4,120.00	4,120.00	204.34	- 3,915.66
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
001 Home Department (Excluding Transport & Passport Branches, etc.,)			
0 983.83	983.83	851.85	- 131.98
2055 Police			
00			
001 Direction and Administration			
Non Plan			
001 State Headquarters' Police			
0 4,805.70	4,805.70	2,935.15	- 1,870.55
003 Education and Training			
Non Plan			
001 State Headquarters Police			
0 374.55	374.55	150.01	- 224.54
108 State Headquarters Police			
Non Plan			
010 Agency Functions of Ministry of Home Affairs relating to Registration and Surveillance of Foreigners			
0 806.03	806.03	709.59	- 96.44

Grant No. 27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Calcutta Police			
0	200.00	200.00	78.61 - 121.39
111 Railway Police			
Non Plan			
002 Railway Police-Howrah G.R.P.			
0	2,248.95	2,248.95	1,712.59 - 536.36
112 Harbour Police			
Non Plan			
001 Port Police			
0	1,126.02	1,126.02	993.76 - 132.26
113 Welfare of Police Personnel			
Non Plan			
002 Hospitals for District Police			
0	418.76	418.76	335.33 - 83.43
800 Other Expenditure			
Non Plan			
001 Establishment Charges Payable to Other Governments *			
0	160.66	160.66	0.03 - 160.63
004 Additional Police Force for Enforcement Branch			
0	1,567.88	1,567.88	1,347.37 - 220.51
2070 Other Administrative Services			
00			
106 Civil Defence			
Non Plan			
007 Water Wing of Civil Defence			
0	454.19	454.19	347.38 - 106.81
107 Home Guards			
Non Plan			
003 Border Wing, Home Guard Battalion			
0	4,069.60	4,069.60	637.49 - 3,432.11
800 Other Expenditure			

Grant No. 27 HOME

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
Non Plan			
007 National Volunteer Force District Battallions Collective Training (Annual Camp)			
0	183.21	183.21	58.50 - 124.71
009 National Volunteer Force District Battalions Bangia Agragami Dal - 1st Biskarma Battalion			
0	631.84	631.84	321.99 - 309.85
010 National Volunteer Force District Battalions Bangiya Agragami Dal-2nd Biswakarma Battalion			
0	546.73	546.73	439.38 - 107.35
023 National Cadet Crops (NCC)			
0	856.59	856.59	644.49 - 212.10
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Education Sector Renovation / Construction / Expansion of Schools			
0	893.50	893.50	736.08 - 157.42
3454 Census Surveys and Statistics			
01 Census			
800 Other Expenditure			
Non Plan			
001 Preparation of Census Handbook			
0	201.29	201.29	8.04 - 193.25

Reasons for final saving in the above cases have not been intimated (June,2006).

Grant No. 27 HOME

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
2055 Police			
00			
109 District Police			
Non Plan			
001 West Bengal Police			
O	71,980.88	73,831.48	73,972.39 +140.91
S	1,850.60		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for enhanced administrative expenditure for West Bengal Police. Reasons for final excess have not been intimated (June, 2006).

2015 Elections			
00			
106 Charges for conduct of election to State/Union Territory Legislature			
Non Plan			
001 Assembly Elections [CE]			
O	59.08	59.08	2,610.56 +2,551.48
108 Issue of Photo Identity Cards to Voters			
Non Plan			
001 Photo Identity Cards [CE]			
O	778.68	778.68	1,039.27 +260.59
2055 Police			
00			
101 Criminal Investigation and Vigilance			
Non Plan			
001 Criminal investigation Department (Excluding Forensic Science Laboratory)			
O	1,939.58	1,939.58	2,475.22 +535.64

Grant No. 27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
104 Special Police			
Non Plan			
001 Eastern Frontier Rifles (West Bengal Battalion)	1,749.59	2,035.54	+285.95
0	1,749.59		
002 Raising of India Reserve Battalion (I.R.Battalion)			
0	549.77	549.77	696.24 +146.47
800 Other Expenditure			
Non Plan			
011 Expenditure for Development of Traffic in Kolkata out of Revenue spot fines			
0	100.00	100.00	291.41 +191.41
2070 Other Administrative Services			
00			
107 Home Guards			
Non Plan			
001 Headquarters-Home Guards Raised in Connection with Emergency			
0	719.34	719.34	2,379.18 +1,659.84
002 District Home Guard in Connection with Emergency			
0	5,893.65	5,893.65	6,255.34 + 361.69
2575 Other Special Areas Programmes			
60 Others			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP007 Social Welfare Sector(i) Flood Relief Shelter/Community Centre			
0	25.00	25.00	129.81 + 104.81

Reasons for final excess in the above cases have not been intimated (June,2006).

Revenue(Charged)

- (1) No portion of the total saving of Rs. 1,73.96 lakh (18.87% of budget provision) in the grant was surrendered by the department during the year.

Grant No. 27 HOME

(ii) Saving occurred mainly under.

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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			
O	921.69	885.68	711.72 - 173.96
R	-36.01		

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Capital(Voted)

(i) In view of overall saving of Rs. 11,07.64 lakh (28.29% of budget provision) in the grant, supplementary provision of Rs. 11,69.36 lakh proved too excessive.

(ii) Saving occurred mainly under.

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Non Plan			
001 Agency Function of the Ministry of Home Affairs for Creation and Development of Infrastructure *			
O	97.85	97.85	0.89 - 96.96

Grant No. 27 HOME

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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			
0	1,100.00	1,100.00	318.52 - 781.48
SP010 Power Sector Creation of Energy Services			
0	200.00	200.00	17.98 - 182.03

Reasons for final saving in the above cases have not been intimated (June, 2006).

Capital(Charged)

- (i) No portion of the total saving of Rs. 86.01 lakh in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under:

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
800 Other Loans			
Non Plan			
006 Loans for other Administrative Services(1)Modernisation of Police Force			
0	364.45	364.45	284.45 - 80.00

Reasons for final saving have not been intimated (June, 2006).

Grant No. 27 HOME

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
800 Other Loans			
Non Plan			
019 Raising of Indian Reserve Battalions			
0	136.00	136.00	0.00 - 136.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
800 Other Loans			
Non Plan			
025 Raising of Indian Reserve Battalions			
		0.00	130.00 + 130.00

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 28 HOUSING

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049 Interest Payments			
2216 Housing			
2217 Urban Development			
2251 Secretariat-Social Services			
2852 Industries			
	Rs		
Voted			
Original :	54,01,32,000	56,15,71,000	49,64,16,917 -6,51,54,083
Supplementary :	2,14,39,000		
Amount surrendered during the year (31st March,2006).			10,482
Charged :			
Original :	8,50,51,000	8,50,51,000	6,34,77,787 -2,15,73,213
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4216 Capital Outlay on Housing			
6003 Internal Debt of the State Government			
6004 Loans and Advances from the Central Government			
	Rs		
Voted			
Original :	12,74,40,000	12,74,40,000	8,61,31,765 -4,13,08,235
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	7,51,26,000	7,89,27,000	6,23,77,604 -1,65,49,396
Supplementary	38,01,000		
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Against the final saving of Rs. 6,51.54 lakh in the grant, a very negligible amount of Rs. 0.10 lakh only was surrendered by the department during the year.
- (ii) In view of the final saving of Rs. 6,51.54 lakh, the supplementary grant of Rs. 2,14.39 lakh obtained in March,2006 could have been limited to token provision wherever necessary.
- (iii) The subheads marked (*) in the grant substantial saving occurred during the previous years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.

Grant No. 28 HOUSING

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2216 Housing			
01 Government Residential Buildings			
700 Other Housing			
Non Plan			
002 Government Housing Scheme			
O	250.00	360.00	235.19 - 124.81
S	110.00		
2216 Housing			
80 General			
001 Direction and Administration			
Non Plan			
001 Housing Directorate*			
O	1,912.23	1,912.23	1,638.16 - 274.07
2852 Industries			
08 Consumer Industries			
600 Others			
Non Plan			
006 Akra Brick Factory Manual Process Operation and Maintenance			
O	186.41	186.41	81.54 - 104.87

Augmentation of fund by supplementary provision in the first case was stated to be required to meet the additional charges for maintenance of Government Housing Schemes. Reasons for eventual saving in all the above cases have not been intimated (June, 2006).

Grant No. 28 HOUSING

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
2216 Housing			
01 Government Residential Buildings			
700 Other Housing			
Non Plan			
005 Estate Management Estate Directorate			
O	1,788.56	1,881.47	1,961.58 + 80.11
S	92.91		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required to meet additional charges for maintenance of Government Housing Scheme. Reasons for eventual excess have not been intimated (June, 2006).

Revenue(Charged)

- (i) No portion of the total saving of Rs. 2,15.73 lakh (25.36% of budget provision) in the appropriation was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
004 Other Items Interest on Loans from Life Insurance Corporation of India			
O	600.00	600.00	419.69 - 180.31

Grant No. 28 HOUSING

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
005 Other Items Interest on Loans from the General Insurance Corporation of India			
0	250.00	250.00	214.58 - 35.42

Reasons for final saving in the above cases have not been intimated (June, 2006).

Capital(Voted)

- (i) Disclosure of persistent savings of Rs. 4,13.08 lakh (32.4% of budget provision during the year 2005-2006), Rs. 6,14.29 lakh (43% during 2004-2005), Rs. 13.75 lakh (88% during 2003-2004), Rs. 8.32 lakh (28% during 2002-2003) require adoption of more scientific views in framing budget estimates.
- (ii) No portion in the total saving of Rs. 4,13.08 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 lakh of rupees)	
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
700 Other Housing			
Non Plan			
001 Suspense			
0	116.00	116.00	14.18 - 101.82
02 Urban Housing			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Land Acquisition and Development Scheme			
0	100.00	100.00	4.42 - 95.58

Grant No. 28 HOUSING

Head	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
SP006 (d) Replacement and Renovation of Existing Housing Estates	444.80	334.58	- 110.22
O	444.80		

Reasons for eventual saving in the above cases have not been intimated (June,2006).

4216 Capital Outlay on Housing

02 Urban Housing

105 Rental Housing Scheme

Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)

SP002 Rental Housing Scheme for Working Women-One room Apartment			
O	200.00	155.00	115.76 - 39.24
R	-45.00		

Reasons for anticipated as well as final saving in the above case have not been intimated (June,2006).

Capital(Charged)

- (i) In view of overall saving of Rs. 1,65.49 lakh (22.03% of original budget estimate) in the appropriation, supplementary provision of Rs.38.01 lakh obtained in March,2006 proved absolutely unnecessary.
- (ii) No portion of the entire saving of Rs. 1,65.49 lakh was surrendered by the department during the year.

Grant No. 28 HOUSING

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6003 Internal Debt of the State Government			
00			
104 Loans from General Insurance Corporation of India			
Non Plan			
002 Loans from General Insurance Corporation of India [HO]			
0	250.00	250.00	163.27 - 86.73
6003 Internal Debt of the State Government			
00			
103 Loans from Life Insurance Corporation of India			
Non Plan			
002 Loans from Life Insurance Corporation of India [HO]			
0	500.00	500.00	421.24 - 78.76

Reasons for eventual excess in the above cases have not been intimated (June, 2006).

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2852 Industries			
3451 Secretariat-Economic Services			
	Rs		
Voted			
Original :	1,84,71,000	1,84,71,000	81,75,744 -1,02,95,256
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -			
Major Head			
4858 Capital Outlay on Engineering Industries			
4860 Capital Outlay on Consumer Industries			
4875 Capital Outlay on Other Industries			
6004 Loans and Advances from the Central Government			
6858 Loans for Engineering Industries			
6860 Loans for Consumer Industries			
	Rs		
Voted			
Original :	16,00,00,000	16,00,00,000	14,44,99,904 -1,55,00,096
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	60,00,000	60,00,000	60,00,000 ..
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

- Revenue(Voted)**
- (i) The grant exhibits saving to the tune of 55.74% of budget provision. Similar saving was also disclosed during 2004-2005 (Rs. 44.33 lakh; 31.57% of budget estimate) and 2003-2004 (Rs. 44.46 lakh; 28.68% of budget provision). All these require more scientific views in adopting budgetary provision.
 - (ii) No portion of the huge saving of Rs. 1,02.95 lakh in the grant was surrendered by the department during the year.
 - (iii) The subheads marked (*) in the grant, substantial saving occurred during the previous years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.

Grant No. 29 INDUSTRIAL RECONSTRUCTION

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2852 Industries			
06 Engineering Industries			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Strengthening of the Set up of the Industrial Reconstruction * Deptt.			
0	80.00	80.00	16.70 - 63.30

Reasons for eventual saving in the above case have not been intimated (June, 2006).

Capital(Voted)

(i) No portion of the total saving of Rs. 1.55.00 lakh in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	200.00	200.00	23.29 - 176.71

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	200.00	200.00	150.00 - 50.00
4875 Capital Outlay on Other Industries			
60 Other Industries			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Acquisition of Industries			
0	50.00	50.00	0.00 - 50.00
6858 Loans for Engineering Industries			
60 Other			
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	300.00	300.00	269.93 - 30.07
004 Loans for Payment of Arrear Sales Tax Dues of the Central Public Sector Undertaking * Units			
0	100.00	100.00	0.00 - 100.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 New Incentive Scheme of Loan Assistance to the Entrepreneurs for Opening the Closed Industries			
0	150.00	150.00	0.00 - 150.00

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
007 Loans for Payment of Arrear Sales Tax Dues of Central Public Sector Undertaking Units			
0	100.00	100.00	0.00 - 100.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 New Incentive Schemes for Loan Assistance to the Entrepreneurs for opening the closed industries *			
0	150.00	150.00	0.00 - 150.00

Reasons for final saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6858 Loans for Engineering Industries			
60 Other			
190 Loans to Public Sector and Other Undertakings			
Non Plan			
010 Loan for Payment of Bank dues of the Central Public Sector Undertaking			
		0.00	232.00 + 232.00

Grant No. 29 INDUSTRIAL RECONSTRUCTION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
006 Loans to Closed and Sick Industrial Units for Payment of Arrear Sales Tax Dues			
0	350.00	350.00	769.78 +419.78

Reasons for final excess in the above cases have not been intimated (June,2006).

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

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2205	Art and Culture		
2220	Information and Publicity		
2250	Other Social Services		
2251	Secretariat-Social Services		
2551	Hill Areas		
	Rs		
Voted			
Original :	48,62,55,000	59,86,91,000	61,00,60,757 +1,13,69,757
Supplementary :	11,24,36,000		
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4220	Capital Outlay on Information and Publicity		
6220	Loans for Information and Publicity		
6875	Loans for other Industries		
	Rs		
Voted			
Original :	3,65,15,000	6,90,00,000	5,54,09,933 -1,35,90,067
Supplementary :	3,24,85,000		
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 1,13.70 lakh : the excess requires regularisation.
- (ii) In view of overall excess of Rs. 1,13.70 lakh in the revenue portion of the grant, supplementary provision of Rs. 11,24.36 lakh in March, 2006 proved excessive.
- (iii) Though the net excess in the grant is less than 5% of the budget provision, significant variations in some schemes were noticed in the following cases:

Grant No. 30 INFORMATION AND CULTURAL AFFAIRS

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2220 Information and Publicity			
60 Others			
101 Advertising and Visual Publicity			
Non Plan			
001 Advertising, Sales and Publicity Expenses			
0	1,339.00	1,580.10	1,839.03 +258.93
S	241.10		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for enhanced Advertising and Publicity expenses. Reasons for eventual excess have not been intimated (June,2006).

(v) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2220 Information and Publicity			
60 Others			
102 Information Centres			
Non Plan			
001 Offices at Head Quarters			
0	699.79	699.79	611.27 - 88.52

Reasons for saving have not been intimated (June, 2006).

Capital(Voted)

- (i) In view of overall saving of Rs. 1,35.90 lakh in the grant, supplementary provision of Rs. 3,24.85 lakh obtained in March, 2006 proved excessive.
- (ii) No portion of the total saving of Rs. 1,,35.90 lakh was surrendered by the department during the year.

Grant No. 31 INFORMATION TECHNOLOGY (All Voted)

Section and Major Head	Total grant	Actual Expenditure	Excess + saving -
	Rs.	Rs.	Rs.
REVENUE -			
Major Head			
2251 Secretariat-Social Services			
	Rs		
Voted			
Original :	13,22,80,000	25,72,93,000	20,67,61,822 -5,05,31,178
Supplementary :	12,50,13,000		
Amount surrendered during the year (31st March, 2006).			Nil

CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
4859 Capital Outlay on Telecommunication and Electronic Industries			
6859 Loans for Telecommunication and Electronic Industries			
	Rs		
Voted			
Original :	4,60,00,000	4,60,00,000	3,49,79,899 -1,10,20,101
Supplementary :			
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 5,05.31 lakh in the grant, supplementary provision of Rs. 12,50.13 lakh obtained in March, 2006 proved excessive.
- (ii) No portion of the entire saving of Rs. 5,50.31 lakh was surrendered by the department during the year.

Grant No. 31 INFORMATION TECHNOLOGY

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2251 Secretariat-Social Services			
00			
090 Secretariat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Promotion of Information Technology based industries			
O	475.00	475.00	137.91 - 337.09

Reasons for final saving have not been intimated (June,2006).

2251 Secretariat-Social Services			
00			
090 Secretariat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP014 Development of Infrastructure in Blind Schools of West Bengal for I.T. Education			
O	10.00	56.13	0.00 - 56.13
S	46.13		
SP016 National E-Governance Action Plan (NEGAP)			
O	212.00	1,416.00	1,287.94 - 128.06
S	1,204.00		

Supplementary provision obtained in March,2006 in the above cases was stated to be required for Development Schemes, National E-Governance Action Plan etc. Reasons for final saving in both the cases have not been intimated (June,2006).

Grant No. 31 INFORMATION TECHNOLOGY

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2251 Secretariat-Social Services			
00			
090 Secretariat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Training in Information Technology			
0	30.00	30.00	112.99 + 82.99

Reasons for final excess have not been intimated (June,2006).

Capital(Voted)

- (i) No portion of the substantial saving of Rs. 1,10.20 lakh in the grant was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4859 Capital Outlay on Telecommunication and Electronic Industries			
02 Electronics			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 W. B. Electronics Industry Development Corporation Ltd.			
0	350.00	350.00	0.00 - 350.00

Reasons for non-utilisation of entire fund have not been intimated (June,2006).

Grant No. 31 INFORMATION TECHNOLOGY

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4070 Capital Outlay on other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure projects for Information Technology in rural areas under RIDF (RIDF) (IT)		0.00	49.80 + 49.80
			Reasons for incurring expenditure without budget provision have not been intimated (June,2006).
6859 Loans for Telecommunication and Electronic Industries			
02 Electronics			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to W. B. Electronics Industries Development Corporation Ltd.			
0	100.00-	100.00	300.00 + 200.00

Reasons for excess have not been intimated (June,2006).

Grant No. 32 IRRIGATION AND WATERWAYS

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049	Interest Payments		
2250	Other Social Services		
2551	Hill Areas		
2700	Major Irrigation		
2701	Major and Medium Irrigation		
2711	Flood Control and Drainage		
3451	Secretariat-Economic Services		
	Rs		
Voted			
Original :	2,88,56,14,000	2,88,56,14,000	2,88,16,74,959 -39,39,041
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	1,26,76,000	1,34,45,000	1,34,44,721 - 279
Supplementary	7,69,000		
Amount surrendered during the year (31st March,2006).			Nil
CAPITAL -			
Major Head			
4700	Capital Outlay on Major Irrigation		
4701	Capital Outlay on Major and Medium Irrigation		
4711	Capital Outlay on Flood Control Projects		
6004	Loans and Advances from the Central Government		
	Rs		
Voted			
Original :	2,46,71,84,000	2,46,71,84,000	1,54,38,24,678 -92,33,59,322
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	68,64,000	2,81,99,000	2,76,33,463 - 5,65,537
Supplementary	2,13,35,000		
Amount surrendered during the year (31st March,2006).			Nil
Notes and Comments -			
Revenue(Voted)			
(i)	No portion of saving Rs. 39.39 lakh in the grant was surrendered by the department during the year.		
(ii)	The sub-heads marked (*) in the grant showed substantial excess / saving during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.		

Grant No. 32 IRRIGATION AND WATERWAYS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
2701 Major and Medium Irrigation			
80 General			
001 Direction and Administration			
Non Plan			
001 General Administration*			
O	4,948.35	4,945.89	4,611.94 - 333.96
R	-2.46		

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

2701 Major and Medium Irrigation			
01 Major Irrigation -(Commercial)			
101 Mayurakshi Reservoir Project			
Non Plan			
001 Direction and Administration			
O	2,248.32	2,248.32	1,820.20 - 428.12
103 Damodar Valley Project			
Non Plan			
001 Direction and Administration			
O	3,438.00	3,438.00	3,089.68 - 348.32
02 Major Irrigation-(Non-Commercial)			
101 Damodar Valley Scheme			
Non Plan			
001 Direction and Administration*			
O	1,389.26	1,389.26	1,232.63 - 156.63
80 General			
005 Survey and Investigation			

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			(In lakh of rupees)
SP001 Survey and Investigation Works in Purulia including Arial Survey			
0	143.50	143.50	50.01 - 93.49
Reasons for final saving in the above cases have not been intimated (June, 2006).			
800 Other Expenditure			
Non Plan			
002 Interest on Medium Irrigation Schemes			
0	124.90	124.90	0.00 -124.90
Reasons for non-utilisation of entire fund have not been intimated (June,2006).			
2711 Flood Control and Drainage			
01 Flood Control			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Work Charged Establishment Cost of I & W Department under Flood Control Sector			
0	660.00	660.00	408.27 - 251.73
03 Drainage			
103 Civil Works			
Non Plan			
007 Drainage and navigation schemes			
0	1,687.35	1,687.35	1,414.93 - 272.42

Reasons for final saving in the above cases have not been intimated (June, 2006).

Grant No. 32 IRRIGATION AND WATERWAYS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2701 Major and Medium Irrigation			
01 Major Irrigation -(Commercial)			
102 Kangsaboti reservoir project			
Non Plan			
001 Direction and Administration			
0	3,197.22	3,197.22	3,422.61 + 225.39
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP010 Work Charged Establishment			
Cost of I&W Department under			
Irrigation Sector			
0	540.00	540.00	687.29 + 147.29
005 Survey and Investigation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Investigation and Planning			
Organisation (including field			
investigation works) (a)			
Direction and Administration			
0	320.20	320.20	423.89 + 103.69
799 Suspense			
Non Plan			
001 Cash Settlement Suspense			
Accounts (IW)*			
0	439.99	439.99	964.21 + 524.22
800 Other Expenditure			
Non Plan			
001 Enquiry committee			
0	0.16	0.16	. 124.67 + 124.51

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2711 Flood Control and Drainage			
01 Flood Control			
103 Civil Works			
Non Plan			
001 Flood Control Schemes	1,778.65	2,775.69	+ 997.04
0	1,778.65		

Reasons for final excess in the above cases have not been intimated (June, 2006).

2700 Major Irrigation			
04 Teesta Barrage Project (Commercial)			
101 Maintenance and Repairs			
Non Plan			
002 Other Maintenance Expenditure	0.00	595.44	+ 595.44

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 32 IRRIGATION AND WATERWAYS

(v) **Suspense** : The expenditure under revenue section of the grant included Rs. 1,106.55 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 2005-2006 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 2005-2006 under the various sub-heads under "Suspense" operated in the grant are given below :-

Major Head	Opening Balance Debit + Credit -	Debit	Credit	Net Actuals	Closing Balance Debit + Credit -
		(In lakh of rupees)			
2701 Major and Medium Irrigation					
80 General Suspense					
799 Non Plan Cash Settlement Suspense Accounts					
001 Other Charge	+40.12	0.00	0.00	0.00	+40.12
50 Cash Settlement Suspense	-15.81	0.00	0.00	0.00	-15.81
65 Purchase	-103.32	+87.41	0.00	+87.41	-15.91
75 Stock	-199.14	+325.93	0.00	+325.93	+126.79
89 Miscellaneous Works	+9.49	+550.87	0.00	+550.87	+560.36
90 Total	-268.66	+964.21	0.00	+964.21	+695.55
2711 Flood Control and Drainage					
01 Flood Control Suspense					
799 Non Plan Suspense Account					
001 Other Charges	+61.27	+0.00	+0.00	+0.00	+61.27
50 Cash Settlement Suspense	+0.14	+3.27	+0.00	+3.27	+3.41
65 Purchase	-58.47	+0.00	+0.00	+0.00	-58.47
75 Stock	+111.00	+18.58	+0.00	+18.58	+129.58
89 Miscellaneous Works	+137.44	+0.00	+0.00	+0.00	+137.44
90 Total	+251.38	21.85	+0.00	+21.85	+273.23
03 Drainage Suspense					
799 Non Plan Cash Settlement Suspense Accounts					
001 Other Charges	+50.38	+0.00	+0.00	+0.00	+50.38
50 Loans and Advances	+0.00	+0.00	+0.00	+0.00	+0.00
55 Cash Settlement Suspense	+22.19	+2.17	+0.00	+2.17	+24.36
65 Purchase	-2002.59	+13.28	+0.00	+13.28	-1989.31
75 Stock	+590.70	+66.78	+0.00	+66.78	+657.48
89 Miscellaneous Works	+597.36	+38.26	+0.00	+38.26	+635.62
90 Total	-741.96	+120.49	+0.00	+120.49	-621.47

Revenue(Charged)

(i) The entire supplementary provision of Rs. 7.69 lakh was fully utilised.

Capital(Voted)

(i) The grant has been showing savings over budget estimate during the last three years viz. Rs. 1,23,07.33 lakh (62.76% over budget provision) during 2002-2003; Rs. 30,37.41 lakh (20.51%) during 2003-2004; Rs. 73,46.43 lakh (33.96%) during 2004-2005 and Rs. 92,33.59 lakh (37.43% of budget provision). Disclosure of persistent saving requires adoption of more realistic views over budgetary system.

(ii) No portion of the huge saving of Rs. 92,33.59 lakh in the grant was surrendered by the department during the year.

Grant No. 32 IRRIGATION AND WATERWAYS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP521 Critical anti-erosion works in the Ganga Basin states - Centrally Sponsored Schemes (CCS)			
O	130.00	115.09	0.22 - 114.87
R	-14.91		
Reasons for enhancement of fund through re-appropriation and final saving have not been intimated (June, 2006).			
4701 Capital Outlay on Major and Medium Irrigation			
01 Major Irrigation-Commercial			
104 Teesta Barrage Project			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Teesta Barrage Project (AIBP)			
O	5,900.00	5,900.00	1,604.92 - 4,295.08
116 Scheme under NABARD-RIDF-III			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Schemes under RIDF-IV and New Programme under RIDF			
O	750.00	750.00	218.60 - 531.40
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Critical Anti-erosion works in the Ganga Basin States during the Xth Plan (Central Share)			
O	2,130.00	2,130.00	519.76 - 1,610.24
CS002 Flood Control works in the Brahmaputra Valley during the Xth Plan (Central Share)			
O	540.00	540.00	0.00 - 540.00

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP326 Department Execution on Flood Control Schemes finance by HUDCO			
0	460.00	460.00	199.05 - 260.95
SP536 Critical anti-erosion works in the Ganga Basin States under Centrally Sponsored Scheme (CS) during the 10th Plan (State Plan)			
0	710.00	710.00	467.33 - 242.67
SP537 Critical Anti-erosion and Flood Protection Works on Ganga/Padma in Murshidabad, Malda and Nadia Districts as per award of 12th Finance Commission			
0	1,200.00	1,200.00	15.22 - 1,184.78
SP538 ACA for flood control and Ganga/Padma erosion			
0	5,000.00	5,000.00	4,372.46 - 627.54
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP292 Departmental Execution of Drainage Scheme financed by HUDCO (HUDCO)			
0	2,000.00	2,000.00	1,141.04 - 858.96

Reasons for final saving in the above cases have not been intimated (June, 2006).

Grant No. 32 IRRIGATION AND WATERWAYS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
4711 Capital Outlay on Flood Control Projects			
01 Flood Control			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP475 Scheme sanction under NABARD			
RIDF-IV*			
O	700.00	694.40	832.38 +137.98
R	-5.60		

Reasons for anticipated saving and final excess have not been intimated (June, 2006).

4711 Capital Outlay on Flood Control Projects			
03 Drainage			
103 Civil Works			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP257 Scheme sanction under NABARD			
RIDF-IV			
O	1,000.00	1,005.60	1,958.66 + 953.06
R	5.60		

Reasons for enhancement of fund through re-appropriation and final excess have not been intimated (June, 2006).

4700 Capital Outlay on Major Irrigation			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Additional Central Assistance for Irrigation Sector			
		0.00	85.45 + 85.45

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 32 IRRIGATION AND WATERWAYS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4701 Capital Outlay on Major and Medium Irrigation			
01 Major Irrigation-Commercial			
104 Teesta Barrage Project			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Direction and Administration			
0	1,800.00	1,800.00	1,884.97 + 84.97
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	200.00	200.00	338.83 + 138.83
SP349 Prot. of existing earthen embankment by 32.5 cm. thick dry brick pitching at different locations facing Bay of Bengal, Muriganga Hooghly, Matla 24 Pgs.(S)			
0	60.00	60.00	146.98 + 86.98

Reasons for excess in the above cases have not been intimated (June, 2006).

Capital (Charged)

- (i) In view of overall saving of Rs. 5.66 lakh in the appropriation, supplementary provision of Rs. 2,13.35 lakh obtained in March, 2006 proved excessive.
- (ii) No portion of the total saving of Rs. 5.66 lakh was surrendered by the department during the year.

Grant No. 33 JAILS(All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2056	Jails		
2058	Stationery and Printing		
Rs			
Voted			
Original :	78,81,00,000	82,84,25,000	77,42,27,380 -5,41,97,620
Supplementary :	4,03,25,000		
Amount surrendered during the year (31st March,2006).			54,71,988

Notes and Comments -

Revenue(Voted)

- (i) In view of final saving of Rs. 5,41.98 lakh in the grant, supplementary provision of Rs. 4,03.25 lakh obtained in March,2006 proved wholly unnecessary.
- (ii) The grant disclosed similar substantial saving during the previous years also. This suggests the necessity of making budget provision on a more realistic basis.
- (iii) Against the available saving of Rs. 5,41.98 lakh, only Rs. 54.72 lakh (10.09%) was surrendered by the department on 31st March,2006.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
2056 Jails			
00			
800 Other Expenditure			
Non Plan			
009 Schemes of Prison Reforms (Central Share)			
O	521.25	759.05	398.43 -360.62
S	237.80		

Grant No. 33 JAILS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
010 Schemes of Prison Reforms (States Share)			
O	197.75	258.43	119.75 - 138.68
S	60.68		

Augmentation of fund by supplementary provision was stated to be required for execution of various schemes on Prison Reforms and also for meeting various additional charges in different jails. Reasons for saving have not been intimated (June, 2006).

2056 Jails			
00			
101 Jails			
Non Plan			
004 Subsidiary Jail			
O	1,027.64	1021.79	901.44 - 120.35
R	- 5.85		

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

2056 Jails			
00			
101 Jails			
Non Plan			
003 District Jails			
O	1,838.91	1,851.97	1,760.05 - 91.92
S	13.06		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for execution of various schemes of Prison Reforms and also for meeting various additional charges in different jails. Reasons for saving have not been intimated (June, 2006).

Grant No. 33 JAILS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
2056 Jails			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Miscellaneous Development Works			
0	244.00	244.00	388.28 + 144.28

Reasons for excess have not been intimated (June, 2006).

2056 Jails			
00			
800 Other Expenditure			
Non Plan			
008 Miscellaneous Development Works			
		0.00	131.86 + 131.86

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 34 JUDICIAL

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
	Rs		
Voted			
Original :	1,45,49,38,000	1,48,40,29,000	1,23,31,46,892 -25,08,82,108
Supplementary :	2,90,91,000		
Amount surrendered during the year (31st March, 2006).			15,954
Charged :			
Original :	37,56,51,000	37,56,51,000	29,10,79,532 -8,45,71,468
Supplementary			
Amount surrendered during the year (31st March, 2006).			1,11,20,824

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 25,08.82 lakh in the grant, supplementary provision in March, 2006 proved to be fully injudicious.
- (ii) Out of the substantial saving of Rs. 25,08.82 lakh, a very negligible amount of Rs. 0.16 lakh was surrendered by the department during the year.

Grant No. 34 JUDICIAL

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Establishment of Additional Courts under upgradation Programme as recommended by the 11th Finance Commission			
S	290.91	290.91	46.16 - 244.75

Creation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges in respect of Fast Track Courts. Reasons for final saving have not been intimated (June, 2006).

2014 Administration of Justice			
00			
105 Civil and Session Courts			
Non Plan			
001 Civil and Sessions Courts			
O	7,073.14	7,057.38	5,094.37 - 1,963.01
R	-15.76		
005 Judicial Magistrates' Courts			
O	2,457.07	2,451.09	1,878.91 - 572.18
R	-5.98		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 34 JUDICIAL

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2014 Administration of Justice			
00			
114 Legal Advisers and Counsels			
Non Plan			
003 Government Pleader and Public Prosecutors etc.			
0	704.37	704.37	1,096.14 + 391.77

Reasons for final excess have not been intimated (June, 2006).

Revenue(Charged)

- (i) Against huge saving of Rs. 8,45.71 lakh comprising 22.51% of budget grant, only Rs. 1,11.21 lakh (13.15% of total saving) was surrendered by the department.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2014 Administration of Justice			
00			
102 High Court			
Non Plan			
001 Judges			
O	548.93	547.11	495.20 - 51.91
R	-1.82		
002 Original Side			
O	918.46	807.25	603.86 - 203.39
R	-111.21		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 34 JUDICIAL

Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
102 High Court			
Non Plan			
003 Appellate Side			
0	2,283.30	2,283.30	1,808.41 - 474.89

Reasons for saving have not been intimated (June, 2006).

Grant No. 35 LABOUR(All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2014 Administration of Justice			
2210 Medical and Public Health			
2216 Housing			
2230 Labour and Employment			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
	Rs		
Voted			
Original :	1,99,79,59,000	1,99,79,59,000	1,44,20,56,350
			-55,59,02,650
Supplementary :			
Amount surrendered during the year (31st March,2006).			21,52,564

CAPITAL -

Major Head			
4250 Capital Outlay on other Social Services			
	Rs		
Voted			
Original :	11,40,000	47,81,000	15,22,739
			-32,58,261
Supplementary :	36,41,000		
Amount surrendered during the year (31st March,2006).			24,273

Notes and Comments -

Revenue(Voted)

- (i) Though there was a substantial saving of Rs. 55,59.03 lakh in the grant, a very negligible amount of Rs. 21.53 lakh was surrendered by the department during the year expressing lack of control over budgetary system.
- (ii) In some sub-heads marked (*) in the grant substantial saving occurred during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis.

Grant No. 35 LABOUR

(iii) Saving occurred mainly under :		Total grant	Actual expenditure	Excess (+) Saving (-)
Head			(In lakh of rupees)	
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	1,657.73	1,648.23	1,223.52	- 424.71
R	- 9.50			
002	Medical Benefit Scheme *			
O	747.12	823.68	692.49	-131.19
R	76.56			
004	Hospital cost for the Insured workers and their families			
O	4,144.07	4,122.13	3,917.60	- 204.53
R	-21.94			
Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).				
2230	Labour and Employment			
01	Labour			
001	Direction and Administration			
Non Plan				
001	Labour Commissioners			
O	470.45	470.45	386.50	- 83.95
Reasons for saving have not been intimated (June,2006).				
2210	Medical and Public Health			
01	Urban Health Services-Allopathy			
102	Employees State Insurance Scheme			
Non Plan				
012	Maintenance of Hospital Equipments			
O	107.07	56.15	0.00	- 56.15
R	-50.92			
Reasons for anticipated saving and non-utilisation of the rest of the fund have not been intimated (June, 2006).				

Grant No. 35 LABOUR

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Non Plan			
009 A New Scheme for Social Welfare			
0	1,597.63	1,597.63	412.32 - 1,185.31
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
036 Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I)			
0	2,672.90	2,672.90	2,001.55 - 671.35
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Provident Fund Schemes for Unorganised Workers in Urban and Rural Areas			
0	3,792.36	3,792.36	1,391.70 - 2,400.66

Reasons for saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2230 Labour and Employment			
01 Labour			
103 General Labour Welfare			
Non Plan			
001 Grants to the West Bengal labour Welfare Board			
0	75.33	75.33	157.00 + 81.67

Reasons for final excess have not been intimated (June, 2006).

Capital (Voted)

- (i) In view of overall saving of Rs. 32.58 lakhs in the grant, supplementary provision of Rs. 36.41 lakh obtained in March, 2006 proved excessive.
- (ii) Out of overall saving of Rs. 32.58 lakh in grant, a very negligible amount of Rs. 0.24 lakh was surrendered by the department during the year.

Grant No. 36 LAND AND LAND REFORMS

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		

		Rs		
Voted				
Original :	3,89,79,56,000	4,01,80,75,000	3,69,30,35,230	-32,50,39,770
Supplementary :	12,01,19,000			
Amount surrendered during the year (31st March,2006).				Nil
Charged :				
Original :	2,02,09,000	3,10,61,000	9,51,498	-3,01,09,502
Supplementary	1,08,52,000			
Amount surrendered during the year (31st March,2006).				Nil

CAPITAL -

Major Head

5475 Capital Outlay on other General Economic Services

		Rs		
Voted				
Original :	45,61,000	10,53,27,000	8,45,08,969	-2,08,18,031
Supplementary :	10,07,66,000			
Amount surrendered during the year (31st March,2006).				Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 32,50.40 lakh in the grant supplementary provision of Rs. 12,01.19 lakh obtained in March,2006 was fully unjustified.
- (ii) No portion of the huge saving of Rs. 32,50.40 lakh in the grant was surrendered by the department during the year.
- (iii) In sub-heads marked (*) in the grant, saving occurred during the last two years also. Such type of persistent saving discloses lack of control over financial management and also points towards necessity of adoption of budget formulation on realistic basis in future.

Grant No. 36 LAND AND LAND REFORMS

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2029 Land Revenue			
00			
102 Survey and Settlement Operations			
Non Plan			
003 Settlement Operation in Connection with Estate Acquisition and Land Reforms Schemes			
O	23,213.45	23,652.03	22,860.08 - 791.95
S	438.58		
2053 District Administration			
00			
093 District Establishments			
Non Plan			
001 General Establishment			
O	4,488.38	4,654.93	4,408.55 - 246.38
S	166.55		
2506 Land Reforms			
00			
800 Other Expenditure			
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Agrarian Studies and Computerisation of Land Records			
O	400.00	880.00	60.13 - 819.87
S	480.00		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges. Reasons for final saving in the above cases have not been intimated (June, 2006).

Grant No. 36 LAND AND LAND REFORMS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2029 Land Revenue			
00			
001 Direction and Administration			
Non Plan			
001 Land Acquisition Establishment-Excluding Damodar Valley Corporation			
0	2,149.83	2,149.83	2,007.68 - 142.15
101 Collection Charges			
Non Plan			
001 Establishment and other charges			
0	1,092.00	1,092.00	897.31 - 194.69
102 Survey and Settlement Operations			
Non Plan			
001 Controlling offices*			
0	593.42	593.42	413.92 - 179.50
002 Drawing Office [LR]			
0	346.80	346.80	85.71 - 261.09
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Computerisation of Land Records of 21 L. A. Offices and one Rent Control Office and Headquarters			
0	225.00	225.00	7.88 - 217.12

Reasons for saving in the above cases have not been intimated (June,2006).

Grant No. 36 LAND AND LAND REFORMS

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
200 Other Miscellaneous Compensations and Assignments			
Non Plan			
004 Grants-in-aid in respect of Annuities for Religious and Charitable Units on Account of Acquired Lands			
0	50.96	50.96	157.62 +106.66

Reasons for excess have not been intimated (June,2006).

Revenue(Charged)

- (i) In view of overall saving of Rs. 3,01.10 lakh which was 96.94% of the total provision in the appropriation, supplementary provision of Rs. 1,08.52 lakh obtained in March,2006 proved fully unjustified and unnecessary.
- (ii) No portion of the huge saving of Rs. 3,01.10 lakh in the appropriation was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2049 Interest Payments			
60 Interest on Other Obligations			
701 Miscellaneous			
Non Plan			
001 Interest on Compensation Money Payable to Land-holders			
0	80.00	80.00	2.12 -77.88
Reasons for saving have not been intimated (June,2006).			
005 Other items			
0	200.00	299.00	0.00 - 299.00
S	99.00		

Augmentation of fund by supplementary provision obtained in March,2006 was stated to be required for meeting additional establishment charges. Reasons for non-utilisation of the entire fund have not been intimated (June,2006).

Grant No. 36 LAND AND LAND REFORMS

Capital(Voted)

- (i) In view of overall saving of Rs. 2,08.18 lakh in the grant supplementary provision of Rs. 10,07.66 lakh obtained in March,2006 proved to be excessive.
- (ii) No portion of the substantial saving of Rs. 2,08.18 lakh comprising 19.77% of 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 (-)
			(In lakh 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			
S	400.00	400.00	296.00 - 104.00

Creation of fund by supplementary provision in March,2006 was stated to be required mainly for purchase of land under Homestead cum Kitchen Garden Scheme. Reasons for final saving have not been intimated (June,2006).

Grant No. 37 LAW (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2052 Secretariat-General Services			
	Rs		
Voted			
Original :	2,39,15,000	2,39,15,000	1,92,66,044 -46,48,956
Supplementary :			

Amount surrendered during the year (31st March, 2006). Nil

Notes and Comments -

Revenue(Voted)

(i) No portion of the substantial saving of Rs. 46.49 lakh in the grant was surrendered by the department during the year.

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
010 Law Department			
0	239.15	239.15	192.66 -46.49

Reasons for saving have not been intimated (June, 2006).

Grant No. 38 MINORITIES DEVELOPMENT AND WELFARE (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2202	General Education		
2235	Social Security and Welfare		
2250	Other Social Services		
2251	Secretariat-Social Services		
	Rs		
Voted			
Original :	4,18,48,000	4,23,41,000	3,35,08,550 -88,32,450
Supplementary :	4,93,000		
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -			
Major Head			
4235	Capital Outlay on Social Security and Welfare		
	Rs		
Voted			
Original :	3,36,00,000	9,44,06,000	9,44,26,000 +20,000
Supplementary :	6,08,06,000		
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 88.32 lakh in the grant, supplementary provision of Rs. 4.93 lakh obtained in March,2006 proved to be unjustified.
- (ii) No portion of overall saving of Rs. 88.32 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 lakh of rupees)	
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.			
O	60.00	60.00	15.00 - 45.00

Reasons for saving have not been intimated (June,2006).

2251 Secretariat-Social Services			
00			
090 Secretariat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Minorities' Development and Welfare Department			
O	70.00	71.80	42.59 - 29.21
S	1.80		

Augmentation of fund by supplementary provision was stated to be required to meet the additional establishment cost. Reasons for saving have not been intimated (June,2006).

2235 Social Security and Welfare			
02 Social Welfare			
200 Other Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Construction of Boundary Wall Surrounding Muslim/Christain Graveyards			
O	34.00		
R	-13.14	20.86	2.39 - 18.47

Reasons for anticipated as well as final saving have not been intimated (June,2006).

Capital (Voted)

(i) Expenditure exceeded grant marginally by Rs. 0.20 lakh; the excess requires regularisation.

Grant No. 39 MUNICIPAL AFFAIRS

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049	Interest Payments		
2052	Secretariat-General Services		
2211	Family Welfare		
2217	Urban Development		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
	Rs		
Voted			
Original :	11,49,74,30,000	11,49,74,30,000	10,65,38,15,943 -84,36,14,057
Supplementary :			
Amount surrendered during the year (31st March,2006).			96,47,425
Charged :			
Original :	3,08,20,000	3,08,20,000	1,08,20,375 -1,99,99,625
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil
CAPITAL -			
Major Head			
4217	Capital Outlay on Urban Development		
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
6217	Loans for Urban Development		
	Rs		
Voted			
Original :	79,10,00,000	79,10,00,000	13,11,40,130 -65,98,59,870
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	2,37,22,000	2,37,22,000	1,82,22,300 - 54,99,700
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil
Notes and Comments -			
Revenue(Voted)			
(i)	Out of overall saving of Rs. 84,36.14 lakh in the grant, a negligible amount of Rs. 96.47 lakh only i.e. 1.14% was surrendered by the department during the year.		

Grant No. 39 MUNICIPAL AFFAIRS

(ii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2217 Urban Development			
05 Other Urban Development			
191 Assistance to Local Bodies, Corporations, Urban development Authorities, Town Improvement Boards, etc			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP039 Italian Govt. aided Liquid & Solid Waste Management in selected 14 ULBs in West Bengal (Italy) *			
0	1,000.00	1,000.00	0.00 - 1,000.00
80 General			
800 Other Expenditure			
Non Plan			
005 Assistance to Urban Local Bodies as recommended by Eleventh Finance Commission			
0	4,200.00	4,200.00	0.00 - 4,200.00
Reasons for non-utilisation of the entire fund allotted have not been intimated (June, 2006).			
2217 Urban Development			
03 Integrated Development of Small and Medium Towns			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Integrated Development of Small and Medium Towns (Central Shares)			
0	1,715.00	1,715.00	1,210.20 - 504.80
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Integrated Development of Small and Medium Towns (State's Shares)			
0	1,143.00	1,143.00	735.79 - 407.21

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
0	2,293.00	2,293.00	991.44 - 1,301.56
019 Fixed Grant to the Municipal Corporations and other Urban Local Bodies to wards Salaries of their Employees.			
0	31,000.00	31,000.00	30,519.28 - 480.72
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Grants to Urban Local Bodies for implementation of National Slum Development Programme (N.S.D.P)			
0	1,324.00	1,324.00	407.34 - 916.66
SP035 Calcutta Environmental Improvement Project			
0	12,172.00	12,172.00	4,621.55 - 7,550.45
SP044 Kolkata Environmental Improvement Project (ADB) (State Share)			
0	2,500.00	2,500.00	850.00 - 1,650.00
SP047 Implementation of Urban Reforms Incentive Fund Scheme- Grants to ULBs(ACA)			
0	3,940.00	3,940.00	388.95 - 3,551.05
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 National Slum Development Programme (NSDP)			
0	7,000.00	7,000.00	437.57 - 6,562.43
SP010 Kolkata Environmental Improvement Project (ADB) State Share			
0	150.00	150.00	36.65 - 113.35

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Kolkata Environmental Improvement Project (ADB) Central Share	6,600.00	7.75	- 6,592.25
0	6,600.00		
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	4,500.00	4,500.00	- 476.16
0	4,500.00	4,023.84	- 476.16

Reasons for saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2211 Family Welfare			
00			
108 Selected Area Programme (Including India Population Project)			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Implementation of IPP-VIII in Kolkata Metropolitan District and other Municipal Towns	150.00	1,397.00	+ 1,247.00
0	150.00	150.00	+ 1,247.00

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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 CMD & Non-CMD Areas [MA]			
O	7,200.00	7,200.00	7,941.93 + 741.93
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development Municipal areas			
O	17.00	17.00	452.88 + 435.88
SP005 Development of Municipal areas-Water Supply facilities (spot sources) to the Urban Local Bodies outside CMDA			
O	100.00	100.00	1,585.00 + 1,485.00
SP034 Swarn Jayanti Sahari Rojgar Jojana			
O	105.00	105.00	195.53 + 90.53
789 Special component plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Municipal Areas			
O	17.00	17.00	136.76 + 119.76
SP002 Program for Liberation of Scavengers By Conversion of Privies into Sanitary Latrines in Municipal Towns (State's Share)			
O	350.00	350.00	1,995.36 +1,645.36

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
106 Taxes on Vehicles			
Non Plan			
001 Grants-in-aid to Calcutta Municipal Corporation			
0	65.00	65.00	600.00 + 535.00
002 Grants-in-aid to Municipalities			
0	22.50	22.50	1,588.67 + 1,566.17
200 Other Miscellaneous Compensations and Assignments			
Non Plan			
034 Fixed Grants Municipal Corporation and other Urban Local Bodies			
0	11,433.00	11,433.00	16,889.11 + 5,456.11
Reasons for excess in the above cases have not been intimated (June, 2006)			
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)			
SP048 Employment Generation in Urban Areas			
		0.00	305.28 + 305.28
192 Assistance to Municipalities / Municipal Councils			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Employment generation in Urban Areas			
		0.00	2,721.46 + 2,721.46

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
789 Special component plan for SC Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Employment generation in Urban Areas	0.00	1,019.37	+ 1,019.37
796 Tribal Areas Sub-Plan Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Employment Generation in Urban Areas	0.00	327.40	+ 327.40
80 General			
800 Other Expenditure			
Non Plan			
001 Grant to CMC / HMC for adjustment of Energy Bills of CESC	0.00	5,500.00	+ 5,500.00
006 Assistance to Urban Local Bodies as recommended by Twelfth Finance Commission	0.00	3,622.65	+ 3,622.65
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Other grants to RLB/ULBs for HUDCO assisted schemes	0.00	286.50	+ 286.50

Reasons for incurring expenditure without budget provision in the above cases have not been intimated (June, 2006).

Revenue(Charged)

- (i) No portion of overall saving of Rs. 2,00.00 lakh (64.89% of budget provision) was surrendered by the department during the year. Saving of almost same nature Rs. 1,87.15 lakh i.e. 59.18% of total budget provision was noticed in the previous year also which indicates lack of control on the part of the Controlling Authority towards budgetary system.

Grant No. 39 MUNICIPAL AFFAIRS

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
027 Loans from GICI			
0	200.00	200.00	0.00 - 200.00

Reasons for non-utilisation of the entire fund allotted have not been intimated (June, 2006).

Capital(Voted)

- (i) Though there was a substantial saving of Rs. 65,98.60 lakh in the grant, the department surrendered nothing during the year.
- (ii) In view of huge budget provision in the grant, expenditure appears meagre resulting in saving to the tune of 83.42% of budget provision. Similar saving was also exhibited during 2004-2005 (Rs.1,25,87.73 lakh constituting 92.11% of budget grant) which requires adoption of budget framing on a more realistic basis.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
6217 Loans for Urban Development			
60 Other Urban Development Schemes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Kolkata Municipal Corporation for Kolkata Environmental Improvement Project (ADB)			
0	6,000.00	6,000.00	0.00 - 6,000.00

Reasons for non-utilisation of entire provision have not been intimated (June, 2006).

Grant No. 39 MUNICIPAL AFFAIRS

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	500.00	500.00	343.80 - 156.20
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	1,400.00	1,400.00	967.60 - 432.40

Reasons for saving in both the cases have not been intimated (June, 2006).

Capital(Charged)

- (i) No portion of overall saving of Rs. 55.00 lakh was surrendered by the department during the year.

Grant No. 39 MUNICIPAL AFFAIRS

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6003 Internal Debt of the State Government			
00			
104 Loans from General Insurance Corporation of India			
Non Plan			
011 Loans from General Insurance Corporation of India			
0	150.00	150.00	95.00 - 55.00

Reasons for saving have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049	Interest Payments		
2217	Urban Development		
2235	Social Security and Welfare		
2501	Special Programmes for Rural Development		
2505	Rural Employment		
2515	Other Rural Development Programmes		
2575	Other Special Areas Programmes		
3451	Secretariat-Economic Services		
3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions		
	Rs		
Voted			
Original :	12,27,19,99,000	14,32,66,45,000	12,02,42,65,464 - 2,30,23,79,536
Supplementary :	2,05,46,46,000		
Amount surrendered during the year (31st March,2006).			1,83,03,61,239
Charged :			
Original :	3,50,00,000	3,50,00,001	1,94,76,688 - 1,55,23,313
Supplementary	01		
Amount surrendered during the year (31st March,2006).			49,60,640
CAPITAL -			
Major Head			
4515	Capital Outlay on other Rural Development Programmes		
6003	Internal Debt of the State Government		
6515	Loans for other Rural Development Programmes		
	Rs		
Voted			
Original :	25,00,000	25,00,000	3,10,493 - 21,89,507
Supplementary :			
Amount surrendered during the year (31st March,2006).			21,89,500
Charged :			
Original :	2,75,00,000	2,75,00,000	12,76,800 - 2,62,23,200
Supplementary			
Amount surrendered during the year (31st March,2006).			1,25,48,050

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 2,30,23.80 lakh in the grant, augmentation of fund by supplementary provision of Rs. 2,05,46.46 lakh obtained in March, 2006 proved unnecessary.
- (ii) Out of overall saving of Rs. 2,30,23.80 lakh in the grant, an amount of Rs. 1,83,03.61 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Scheme under RIDF			
O	13,965.00	8,371.51	8,028.82 - 342.69
R	-5,593.49		

Reasons for anticipated as well as final saving have not been intimated (June,2006).

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 (NOAPS) (NSAP) (State Share)			
O	1,602.00	1,202.11	1,188.38 - 13.73
R	-399.89		
SP002 Provision against ACA for National Old Age Pension Scheme (NOAPS) (Central Share)			
O	4,806.00	3,606.34	3,578.86 - 27.48
R	-1,199.66		
SP003 Provision against ACA for National Family Benefit Scheme (NFBS) (Central Share)			
O	1,549.00	1,162.68	1,154.08 - 8.60
R	-386.32		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2575	Other Special Areas Programmes		
02	Backward Areas		
101	Area Development		
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)		
SP009	Comprehensive Area Development Project		
		1,894.00	1,429.88 - 464.13
0		1,894.00	

Reasons for final saving have not been intimated (June, 2006).

2515	Other Rural Development Programmes		
00			
800	Other Expenditure		
Plan	STATE PLAN (ANNUAL PLAN AND TENTH PLAN)		
SP014	Assistance to Panchayati Raj Bodies for Rural Shelter Programme		
0		1,849.00	0.00 347.73 + 347.73
R		-1,849.00	

Reasons for withdrawal of entire fund through surrender and re-appropriation and thereafter incurring expenditure resulting in final excess have not been intimated (June, 2006). This also points towards lack of control over financial management.

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
009 Grants-in-aid/Contribution to the Gram Panchayats for meeting the cost of TA,DA etc. of their members & remuneration of office bearers and other Contingent Expenditure			
O	1,355.48	1,219.93	1,176.55 - 43.38
R	-135.55		
010 Grants-in-aid/contributions to the Panchayat Samities - Contribution towards salaries of the employees of Panchayat Samities			
O	798.00	728.00	655.29 - 72.71
R	-70.00		
011 Grants-in-aid/contribution to Panchayat Samities for meeting the cost of TA,DA etc. of their members and remuneration of office bearers and other contingent expenditure			
O	618.00	546.44	526.90 - 19.53
R	-71.57		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Promotion of SHG Movement			
S	600.52	579.65	0.00 - 579.65
R	-20.87		

Creation of fund by supplementary provision in March, 2006 was stated to be required for implementation of different schemes like S.G.S.Y., Wasteland Development promotion of SHG movement under plan sector. Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

2501 Special Programmes for Rural Development			
01 Integrated Rural Development Programme			
789 Special component plan for . SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Swarnajayanti Gram Swarajgar Yojana (State Share)			
S	449.60	0.00	0.00 0.00
R	-449.60		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Swarnajayanti Gram Swarajgar Yojana (State Share)			
S	134.88	0.00	0.00 0.00
R	-134.88		

Creation of fund by supplementary provision in March, 2006 was stated to be required for implementation of different schemes like S.G.S.Y., Wasteland Development promotion of SHG movement under plan sector. Reasons for withdrawal of entire fund in the above cases have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2505 Rural Employment			
01 National Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Share of Indira Awas Yojana			
S	1,301.20	12.91	12.91 0.00
R	-1,288.29		

Creation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges and to provide the matching State Share with respect to the Central Assistance under IAY, SHRY, NFFWP, and NREGS. Reasons for reduction of fund through re-appropriation have not been intimated (June, 2006).

2505 Rural Employment			
01 National Programmes			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 State Share for Indira Awas Yojana			
S	390.36	0.00	0.00 0.00
R	-390.36		
60 Other Programmes			
106 National Rural Employment Guarantee Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 State Share of expenditure under NREGS (NREGS)			
S	300.00	0.00	0.00 0.00
R	-300.00		

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 State Share of expenditure under Sampoorna Grameen Rozgar Yojana			
S	732.00	0.00	0.00
R	-732.00		

Creation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges and to provide the matching State Share with respect to the Central Assistance under IAY, SHRY, NFFWP, and NREGS. Reasons for withdrawal of entire fund through re-appropriation in the above cases have not been intimated (June, 2006).

2505 Rural Employment			
60 Other Programmes			
789 Special Component Plan for SC			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 State Share of expenditure under Sampoorna Grameen Rozgar Yojana			
S	2,440.00	62.30	0.00 - 62.30
R	-2,377.70		

Creation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges and to provide the matching State Share with respect to the Central Assistance under IAY, SHRY, NFFWP, and NREGS. Reasons for reduction of fund through re-appropriation as well as non-utilisation entire fund have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Non Plan			
014 Assistance to Panchayati Raj Bodies as recommended by TwFC			
O	11,631.26	12,969.93	11,915.74 -1,054.19
S	8,211.37		
R	-6,872.70		

Enhancement of fund by supplementary provision in March, 2006 was stated to be required for the funds released by the G.O.I. in pursuance of the recommendation of 12th Finance Commission and also for Assistance to State of Rural Development etc. and W.B.S.R.D.A. Reasons for reduction of fund by way of surrender & re-appropriation as well as final saving have not been intimated (June, 2006).

2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 DFID assisted Scheme for strengthening Rural Decentralisation (SRD) in West Bengal			
O	4,208.00	1,350.00	1,350.00 0.00
R	-2,858.00		

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
001 Direction and Administration			
Non Plan			
001 Head Quarter-Supervision			
O	346.12	135.98	170.35 + 34.37
R	-210.14		
002 District Establishment			
O	1,641.73	1,613.03	1,541.42 - 71.61
R	-28.70		
	Reasons for anticipated as well as final saving in both cases have not been intimated (June, 2006).		
2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
012 Grants-in-aid/contributions to the Zilla Parishad - Contributions towards salaries of the employees of the Zilla Parishads			
O	2,272.00	2,176.56	2,176.84 + 0.28
R	-95.44		
015 Other grants-in-aid/contributions-Grants-in-aid/contributions to Pension Deposit account of Panchayat Bodies			
O	3,605.00	2,703.75	2,322.69 - 381.06
R	-901.25		
102 Community Development			
Non Plan			
001 Block Headquarters			
O	6,894.49	6,899.48	5,676.78 - 1,222.71
R	4.99		

Reasons for anticipated excess/saving as well as final excess / saving in the above cases have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 Grants to Panchayat Bodies as per recommendation of Second State Finance Commission (GLB)			
O	27,829.00	27,829.00	27,060.15 - 768.85

Reasons for final saving have not been intimated (June, 2006).

2515 Other Rural Development Programmes			
00			
003 Training			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Training of Functionaries of Panchayats			
O	100.00	1.33	1.33 - 0.00
R	-98.67		

Reasons for reduction of budget provision by way of re-appropriation have not been intimated (June, 2006).

2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Non Plan			
002 Panchayat Elections			
O	500.00	259.16	203.56 - 55.61
R	-240.84		

Reasons for reduction of budget provision by way of surrender as well as final saving have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
196 Assistance to Zilla Parishad/District Level Panchayat			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Assistance to Zilla Parishad for implementation of Pradhan Mantri Gram Sadak Yojana (PMGYSY) Scheme			
O	300.00	70.00	70.00 0.00
R	-230.00		
Reasons for reduction of budget provision by way of surrender have not been intimated (June, 2006).			
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP023 Augmentation of Traditional Water Sources as recommended by TwFC			
O	250.00	0.00	0.00 0.00
R	-250.00		
Reasons for withdrawal of entire fund have not been intimated (June, 2006).			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 Assistance to Panchayati Raj Bodies for Running Sishu Siksha Kendra (CECs)			
O	400.00	0.00	0.00 0.00
R	-400.00		

Reasons for withdrawal of entire fund have not been intimated (June, 2006).

2515 Other Rural Development Programmes			
00			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Strengthening of Implementation Machinery for Panchayats			
O	157.00	0.00	0.00 0.00
R	-157.00		
003 Training			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Training of Functionaries of Panchayats			
O	300.00	0.00	0.00 0.00
R	-300.00		

Reasons for withdrawal of entire fund in both the cases have not been intimated (June, 2006). Such type of allotment of provision and withdrawal thereafter appears to have a negative impact on financial management on the part of the controlling authority.

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Assistance to Panchayat Raj Bodies for Sewerage and Rural Sanitation			
O	800.00	1,729.92	1,729.92 0.00
R	929.92		

Reasons for enhancement of fund through re-appropriation have not been intimated (June, 2006).

2515 Other Rural Development Programmes			
00			
101 Panchayati Raj			
Non Plan			
005 Lump Grant for Development work			
O	91.90	2,882.71	2,880.64 -2.07
R	2,790.81		

Reasons for enhancement of fund through re-appropriation and final saving have not been intimated (June, 2006).

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			
O	9,000.00	12,601.05	12,595.87 -5.18
S	28.00		
R	3,573.05		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional establishment charges and to provide the matching State Share with respect to the Central Assistance under I.A.Y., S.G.R.Y., N.F.F.W.P. and N..R. E. G. S. Reasons for anticipated excess and final saving have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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 Yojona			
O	2,132.00		
S	2,682.44	6,988.30	6,780.63 - 207.67
R	2,173.86		

Enhancement of fund through supplementary provision in March, 2006 was attributed to meet additional establishment charges and to provide the matching State Share with respect to the Central Assistance under IAY, SGRY, NREGS. Reasons for anticipated excess and final saving have not been intimated (June, 2006).

2515 Other Rural Development Programmes			
00			
101 Panchayati Raj Non Plan			
004 Contribution towards salaries of Employees of Gram panchayats			
O	14,194.92	14,194.92	14,374.20 + 179.28
R	0.00		

Reasons for excess have not been intimated (June, 2006).

00			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Grants to Birbhum Zill Parishad to discharge their loan liabilities to WBIDFC (PN)			
O	0.00		
R	2.41	2.41	183.73 +181.32
Reasons for creation of fund through re-appropriation as well as final excess have not been intimated (June,2006).			

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Revenue(Charged)

- (i) Supplementary provision of Re.1 obtained in March, 2006, represent token budget.
- (ii) Out of overall saving of Rs. 1,55.23 lakh (44.35% of budget estimate) in the appropriation an amount of Rs. 49.61 lakh only was surrendered by the department during the year.
- (iii) Disclosure of significant saving of Rs. 1,55.23 lakh during the year and non-utilisation of entire budget provision of Rs. 3,76.95 lakh during 2004-2005 indicate necessity of adoption of more realistic approach towards budget formulation.
- (iv) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
	(In lakh of rupees)		
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
026 Loans from LIC			
O	100.00	40.97	0.00 - 40.97
R	-59.03		

Reasons for anticipated saving as well as non-utilisation of entire provision have not been intimated (June, 2006).

2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
036 Loans from HUDCO(PN)			
O	250.00	139.39	75.13 - 64.26
R	-110.61		

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

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

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2515 Other Rural Development Programmes			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP018 Scheme under RIDF			
S	0.00		
R	119.64	119.64	119.64 0.00

Reasons for enhancement of fund through re-appropriation have not been intimated (June, 2006).

Capital (Voted)

- (i) The department surrendered entire amount of saving of Rs. 21.90 lakh during the year.
- (ii) The abnormal saving, which is 87.60% of the total grant during the year and almost identical saving of Rs. 20.40 lakh (86.81% of budget grant) 2004-2005 proves lack of supervision on the budget estimation by the authority.

Capital(Charged)

- (i) Though there was a huge saving of Rs. 2,62.23 lakh in the appropriation, the department surrendered Rs. 1,25.48 lakh during the year.
- (ii) Overall saving in the capital portion of the grant is 95.36% of budget provision during the year whereas entire budget provision of Rs. 4,17.00 lakh remained unutilised during 2004-2005. These necessitate adoption of effective measures in estimation of budget.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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]			
O	250.00	146.40	0.00 -146.40
R	-103.60		

Reasons for anticipated saving as well as non-utilisation of entire provision have not been intimated (June, 2006).

Grant No. 40 PANCHAYAT AND RURAL DEVELOPMENT

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6003 Internal Debt of the State Government			
00			
103 Loans from Life Insurance Corporation of India			
Non Plan			
003 Loans from Life Insurance Corporation of India [PN]			
O	25.00	3.12	12.77 +9.65
R	-21.88		

Reasons for anticipated saving as well as final excess have not been intimated (June,2006).

Grant No. 41 PARLIAMENTARY AFFAIRS(All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2052	Secretariat-General Services		
2070	Other Administrative Services		
	Rs		
Voted			
Original :	1,59,35,000	1,66,23,000	95,49,841 - 70,73,159
Supplementary :	6,88,000		
Amount surrendered during the year (31st March,2006).			58,31,500

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 70.73 lakh comprising 44.39% of original budget provision in the grant, supplementary provision of Rs. 6.88 lakh obtained in March,2006 was absolutely unnecessary.
- (ii) Out of overall saving of Rs. 70.73 lakh, an amount of Rs. 58.32 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2070 Other Administrative Services			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 West Bengal Youth Parliament Competition Scheme in Educational Institutions			
O	70.00	20.00	16.57 - 3.43
R	-50.00		

Reasons for anticipated as well as final saving have not been intimated (June,2006).

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049 Interest Payments			
2052 Secretariat-General Services			
2070 Other Administrative Services			
	Rs		
Voted			
Original :	12,79,50,000	13,78,10,000	11,77,06,752 - 2,01,03,248
Supplementary :	98,60,000		
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	26,90,000	26,90,000	16,39,345 - 10,50,655
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4216 Capital Outlay on Housing			
6004 Loans and Advances from the Central Government			
	Rs		
Voted			
Original :	13,10,000	18,50,000	-18,50,000
Supplementary :	5,40,000		
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	39,98,000	39,98,000	29,97,316 - 10,00,684
Supplementary			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 2,01.03 lakh in the grant, supplementary provision of Rs. 98.60 lakh obtained in March, 2006 was absolutely unnecessary.
- (ii) No portion of the total saving of Rs. 2,01.03 lakh (15.71% of original budget provision) was surrendered by the department during the year.

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2052 Secretariat-General Services			
00			
090 Secretariat			
Non Plan			
021 Home (Personnel Administrative Reforms) Department			
O	516.40	536.53	408.04 - 128.49
S	20.13		
2070 Other Administrative Services			
00			
003 Training			
Non Plan STATE PLAN (NINTH PLAN AND COMMITTED)			
SN001 Maintenance of A.T.I. Bidhan Nagar			
O	191.10	240.46	165.28 - 75.18
S	49.36		

Augmentation of fund by supplementary provision in the above cases in March, 2006 was stated to be required for meeting establishment charges and for maintenance of ATI Building at Bidhan Nagar. Reasons for final saving in both the cases have not been intimated (June, 2006).

Revenue(Charged)

(i) Against total saving of Rs. 10.51 lakh constituting 39.07% of budget provision, the department surrendered nothing during the year.

Grant No. 42 PERSONNEL AND ADMINISTRATIVE REFORMS

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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			
005 Interest on loans for House Building advances to All India Services Officers			
0	26.90	26.90	16.39 - 10.51
	Reasons for saving have not been intimated (June, 2006).		

Capital(Voted)

- (i) In view of overall saving of Rs. 18.50 lakh in the grant, supplementary provision of Rs. 5.40 lakh obtained in March, 2006 was absolutely unjustified.
- (ii) No portion of the total saving of Rs. 18.50 lakh was surrendered by the department during the year.
- (iii) The entire budget provision of Rs. 18.50 lakh during 2005-2006, Rs. 11.94 lakh during 2004-2005 and Rs. 5.40 lakh during 2003-2004 were neither utilised nor surrendered by the department. This indicates lack of realistic control over budgetary system on part of the Controlling Authority.

Capital(Charged)

- (i) No portion of the noticeable saving of Rs. 10.01 lakh (25.01% of budget provision) in the appropriation was surrendered by the department during the year.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6004 Loans and Advances from the Central Government			
01 Non-Plan Loans			
201 House Building Advances			
Non Plan			
001 House Building Advances to All India Service Officers			
0	39.98	39.98	29.97 - 10.01

Reasons for saving have not been intimated (June, 2006).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2045	Other Taxes and Duties on Commodities and Services		
2049	Interest Payments		
2801	Power		
2810	Non-Conventional Sources of Energy		
3451	Secretariat-Economic Services		
	Rs		
Voted			
Original :	7,74,13,000	6,40,83,87,000	4,27,14,46,788 - 2,13,69,40,212
Supplementary :	6,33,09,74,000		
Amount surrendered during the year (31st March, 2006).			Nil
Charged :			
Original :	11,40,73,000	13,40,73,000	12,46,66,925 - 94,06,075
Supplementary	2,00,00,000		
Amount surrendered during the year (31st March, 2006).			Nil

CAPITAL -

Major Head			
4801	Capital Outlay on Power Projects		
6003	Internal Debt of the State Government		
6004	Loans and Advances from the Central Government		
6801	Loans for Power Projects		
6860	Loans for Consumer Industries		
	Rs		
Voted			
Original :	22,36,35,00,000	22,36,35,00,000	16,62,68,46,600 - 5,73,66,53,400
Supplementary :			
Amount surrendered during the year (31st March, 2006).			Nil
Charged :			
Original :	1,99,08,000	1,99,08,000	2,11,27,435 + 12,19,435
Supplementary			
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving Rs. 2,13,69.40 lakh in the grant, supplementary provision of Rs. 6,33,09.74 lakh obtained in March, 2006 proved much excessive.
- (ii) Against perceptible saving Rs. 2,13,69.40 lakh which is 33.35% of the budget grant, the department surrendered nothing during the year. Similar savings exhibited during 2004-2005 (Rs. 23,98.98 lakh, 23.30% of budget grant), 2003-2004 (Rs. 51,56.04 lakh, 90.73% of budget estimation) indicates requirement of adoption of more realistic views in framing budget estimates in future.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

- (iii) The sub-heads (*) in the grant showed substantial saving during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2801 Power			
80 General			
101 Assistance to Electricity Boards			
Non Plan			
002 Subsidy to the West Bengal State Electricity Board on Account of Rural Electrification			
S	23,224.00	23,224.00	0.00 - 23,224.00

Creation of fund by a supplementary provision in March, 2006 in the above case was stated to be required for payment of grants to the W.B.S.E.B. for execution of the schemes under Incentive Components of A.P.D.R.P. and for payment of grants to Power Utilities adjustment of a part of loans sanctioned for implementation of various schemes under A.P. D.R.P. Reasons for saving have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2801 Power			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Grants to Power Utilities towards Subsidy to Tariff			
		0.00	1,996.92 + 1,996.92

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Revenue (Charged)

- (i) In view of overall saving of Rs. 94.06 lakh in the appropriation, supplementary provision of Rs. 2,00.00 lakh obtained in March, 2006 proved to be excessive.
- (ii) No portion of saving of Rs. 94.06 lakh in the appropriation was surrendered by the department during the year.

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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	1,000.00	1,200.00	1,105.94 - 94.06
S	200.00		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for additional provision required for payment of interest on loan taken from Rural Electrification Corporation of India (REC). Reasons for final saving have not been intimated (June, 2006).

Capital(Voted)

- (i) Against substantial saving of Rs. 5,73,66.53 lakh(25.65% of budget estimation) in the grant, no sum was surrendered by the department during the year.
- (ii) The grant discloses huge saving which necessitates adoption of budget farming on more realistic basis.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP025 Loans to W.B.S.E.B against Loans from L.I.C [PO]			
O	1,000.00	1,000.00	0.00 -1,000.00

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
0	200.00	200.00	0.00 - 200.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Loans to WBREDC for rural electrification under MNP			
0	6,000.00	6,000.00	0.00 - 6,000.00
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Non Plan			
001 Loans to Durgapur Projects Ltd. (Coke Oven and Gas)			
0	100.00	100.00	0.00 - 100.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2006).

6801 Loans for Power Projects			
00			
205 Transmission and Distribution Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to W.B.R.E.D.C. for Rural Electrification Programme Under PMGY (PMGY)			
0	1,849.00	1,849.00	100.00 - 1,749.00
SP005 Loans to W.B. Rural Energy Development Corporation against loans from R.E.C [PO]			
0	25,000.00	25,000.00	7,500.00 - 17,500.00

Reasons for saving in the above cases have not been intimated (June, 2006).

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Loans to West Bengal State Electricity Board on Account of OECF Purulia Plant			
0	63,675.00	63,675.00	47,804.94 - 15,870.06
SP004 Loans to State Electricity Board on account of OECF for Purulia Plant (State Share)			
0	4,645.00	4,645.00	3,845.90 - 799.10
SP006 Loans to W B State Electricity Board for Transmission and distribution (OECF)			
0	5,320.00	5,320.00	1,971.77 - 3,348.23
SP007 Loans to W B State Electricity Board Ltd. (Market Bonds)			
0	4,940.00	4,940.00	2,413.99 - 2,526.02
SP008 Loans to Durgapur Project Ltd.			
0	500.00	500.00	200.00 - 300.00
SP010 OECF-Projects-Loans to West Bengal Power Development Corporation Ltd. (State Share) (EAP)			
0	7,740.00	7,740.00	6,540.00 - 1,200.00
SP011 OECF Projects Loans to W B Power Development Corporation Ltd.			
0	52,260.00	52,260.00	15,424.42 - 36,835.58
SP015 Loans to W.B. State Electricity Board for Transmission and Distribution. (State Share) (OECF) (EAP)			
0	4,180.00	4,180.00	425.40 - 3,754.60

Grant No. 43 POWER AND NON-CONVENTIONAL ENERGY SOURCES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6860 Loans for Consumer Industries			
60 Others			
600 Others			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Durgapur Project			
0	500.00	500.00	100.00 - 400.00

Reasons for saving in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4801 Capital Outlay on Power Projects			
02 Thermal Power Generation			
190 Investments in Public Sector and Other Undertakings			
Non Plan			
002 Durgapur Project Ltd.			
0	15,000.00	15,000.00	28,493.00 + 13,493.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Assistance to West Bengal Power Development Corporation			
0	1,200.00	1,200.00	20,175.14 + 18,975.14
6801 Loans for Power Projects			
00			
202 Thermal Power Generation			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Loans to WBSEB for implementation of schemes under APDP			
0	3,526.00	3,526.00	5,274.50 + 1,748.50

Reasons for excess in the above cases have not been intimated (June, 2006).

Capital (Charged)

- (i) Expenditure exceeded the provision by Rs. 12,19,435; the expenditure requires regularisation.

Grant No. 44 PUBLIC ENTERPRISES (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2852 Industries			
3451 Secretariat-Economic Services			
	Rs		
Voted			
Original :	49,55,52,000	97,46,67,000	56,63,42,356 -40,83,24,644
Supplementary :	47,91,15,000		
Amount surrendered during the year (31st March, 2006).			Nil

CAPITAL -

Major Head			
5075 Capital Outlay on other Transport Services			
6857 Loans for Chemical and Pharmaceutical Industries			
6858 Loans for Engineering Industries			
6860 Loans for Consumer Industries			
	Rs		
Voted			
Original :	22,30,00,000	22,30,00,000	27,55,39,914 +5,25,39,914
Supplementary :			
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue (Voted)

- (i) In view of overall saving of Rs. 40,83.25 lakh (82.40% of original budget provision) in the grant, supplementary provision of Rs. 47,91.15 lakh obtained in March, 2006 proved to be highly unnecessary and unjustified.
- (ii) The entire saving of Rs. 40,83.25 lakh, which is 41.89% of the total budget provision, remained unsurrendered by the department during the year.
- (iii) Persistent variation for the last few years between budget provision and actual expenditure in subheads marked (*) discloses lack of control over and lackadaisical approach towards budgetary system.

Grant No. 44 PUBLIC ENTERPRISES

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 Expenditure against ACA received under DFID assisted restructuring of Public Sector Enterprises in W.B			
O	4,221.00	8,967.00	5,075.58 -3,891.42
S	4,746.00		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for payments of grants under DFID assisted Restructuring of Public Sector Enterprises Scheme in West Bengal. Reasons for final saving have not been intimated (June,2006).

2852 Industries			
80 General			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 State Share of the DFID assisted restructuring of Public Sector Enterprises in West Bengal *			
O	603.00	603.00	497.73 -105.27

Reasons for saving have not been intimated (June,2006).

Capital(Voted)

(i) Expenditure exceeded the grant by Rs. 5,25,39,914; the excess amount requires regularisation.

Grant No. 44 PUBLIC ENTERPRISES

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
004 Loans to Lily Biscuit			
O	150.00	253.36	240.80 - 12.56
R	103.36		

Reasons for augmentation of fund by way of re-appropriation and final saving have not been intimated (June,2006).

6858 Loans for Engineering Industries			
04 Other Engineering Industries			
800 Other Loans			
Non Plan			
001 Loans for Shalimar Works (1980) Ltd.			
O	150.00	150.00	356.32 + 206.32
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
002 Loans to Krishna Silicate			
O	150.00	150.00	297.00 + 147.00

Reasons for excess in the above cases have not been intimated (June,2006).

Grant No. 44 PUBLIC ENTERPRISES

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6858 Loans for Engineering Industries			
04 Other Engineering Industries			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to Shalimar Works (1980) Ltd.			
	0.00	500.00	+ 500.00

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6860 Loans for Consumer Industries			
60 Others			
190 Loans to Public Sector and other Undertakings			
Non Plan			
003 Loans to West Bengal Plywood Ltd.			
0	130.00	130.00	49.02 - 80.98

Reasons for saving have not been intimated (June, 2006).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049 Interest Payments			
2215 Water Supply and Sanitation			
2245 Relief on Account of Natural Calamities			
2250 Other Social Services			
2251 Secretariat-Social Services			
2551 Hill Areas			
	Rs		
Voted			
Original :	2,01,04,03,000	2,01,04,03,000	2,03,94,77,696 +2,90,74,696
Supplementary :			
Amount surrendered during the year (31st March, 2006).			8,38,54,084
Charged :			
Original :	1,63,69,000	1,63,69,000	63,74,164 - 99,94,836
Supplementary			
Amount surrendered during the year (31st March, 2006).			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			
	Rs		
Voted			
Original :	1,82,19,00,000	2,18,80,18,000	1,81,16,50,306 -37,63,67,694
Supplementary :	36,61,18,000		
Amount surrendered during the year (31st March, 2006).			62,65,57,443
Charged :			
Original :	1,07,04,000	1,07,04,000	90,21,726 - 16,82,274
Supplementary			
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 2,90,74,696; the excess requires regularisation.
- (ii) Though there was an overall excess of Rs. 2,90.75 lakh in the grant, an amount of Rs. 8,38.54 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) Persistent deviation between budget provision and actual expenditure under subhead marked(*) for last two years discloses lack of control over the budgetary system on the part of the department.

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2215 Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Urban Water supply for Municipalities having population above 20000			
O	227.50	366.50	390.32 + 23.82
R	139.00		
102 Rural water Supply Programmes			
Non Plan			
004 South 24 Parganas Arsenic Area Water Supply Scheme			
O	1.00	131.98	133.07 + 1.09
R	130.98		
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Accelerated Rural Water Supply Programme			
O	1,800.00	2,114.26	2,218.18 + 103.92
R	314.26		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Piped Water Supply Schemes for Rural Areas*			
O	872.75	1,949.42	2,042.82 + 93.41
R	1,076.67		

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
2250 Other Social Services			
00			
800 Other Expenditure			
Non Plan			
030 Expenditure in connection with Gangasagar Mela Expenditure in connection with Gangasagar Mela Public Health Engg. Deptt.			
O	225.21	260.06	344.47 + 84.41
R	34.85		

Reasons for anticipated as well as final excess in the above cases have not been intimated (June,2006).

2215 Water Supply and Sanitation			
01 Water Supply			
001 Direction and Administration			
Non Plan			
001 Public Health Engineering[PH]			
O	7,841.94	7,810.23	8,758.84 + 948.61
R	-31.71		
052 Machinery and Equipment			
Non Plan			
001 Purchase of Machinery and Equipment in P.H.E. Dte.			
O	319.58	317.43	400.45 + 83.02
R	-2.15		

Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2006).

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iv) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural water Supply Programmes			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS010 P.M's Announcement for Sinking Handpumps and Revival of Traditional Sources in Rural Habitations			
O	1,000.00	12.51	12.51 0.00
R	-987.49		
 Reasons for reduction of fund by way of surrender / re-appropriation have not been intimated (June,2006).			
2215 Water Supply and Sanitation			
01 Water Supply			
102 Rural water Supply Programmes			
Non Plan			
002 Ranigunj Coalfields Area Water Supply Scheme-Phase I			
O	536.97	473.14	456.06 - 17.08
R	-63.83		
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Externally aided Water Supply Project (E.A.P)			
O	125.00	4.81	4.67 - 0.15
R	-120.19		
SP016 Water Supply Scheme for Arsenic-difficult areas			
O	737.50	698.43	553.17 - 145.25
R	-39.08		

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	258.00	179.36	163.03 - 16.32
R	-78.65		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June,2006).

2215 Water Supply and Sanitation			
01 Water Supply			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Urban Water Supply Scheme Municipalities having population of 20,000 or less			
O	100.00	5.61	0.00 - 5.61
R	-94.39		

Reasons for reduction of fund by way of re-appropriation / surrender and non-utilisation of the reduced fund have not been intimated (June,2006).

2215 Water Supply and Sanitation			
01 Water Supply			
799 Suspense			
Non Plan			
001 Suspense under Rural Water Supply			
O	758.20	758.20	541.98 - 216.22

Reasons for saving have not been intimated (June,2006).

101 Urban Water Supply Programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 ACA for Water Supply Scheme in Municipal Areas			
O	1,000.00	0.00	0.00 0.00
R	-1,000.00		

Reasons for withdrawal of entire budgeted fund by way of surrender / re-appropriation have not been intimated (June,2006).

Grant No.45 PUBLIC HEALTH ENGINEERING

Suspense :- The expenditure under Revenue (Voted) grant included Rs. 541.97 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 lakh of rupees)			
2215	Water Supply and Sanitation				
01	Water Supply				
799	Suspense				
Non Plan					
001	Suspense under Rural Water Supply				
43	Suspense	+ 121.34	+258.60	0.00	+379.94
75	Purchase	+ 1044.18	+178.34	0.00	+1,222.52
89	Stock	- 2,828.30	+0.00	0.00	-2,828.30
90	Miscellaneous Works	+ 1,373.29	+105.03	0.00	+1,478.32
Total		- 289.49	+541.97	0.00	+252.48

Grant No. 45 PUBLIC HEALTH ENGINEERING

Revenue(Charged)

- (i) In view of overall saving of Rs. 99.95 lakh constituting 61.05% of budget provision, non-surrender of entire saving shown by the department during the year, proves lack of supervision on the budget estimation by the authority.
- (ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
2049 Interest Payments			
01 Interest on Internal Debt			
200 Interest on Other Internal Debts (Charged)			
Non Plan			
033 Loans from LICICI [PH]			
		100.00	9.08 - 90.92
0	100.00		

Reasons for saving have not been intimated (June,2006).

Capital(Voted)

- (i) In view of overall saving of Rs. 37,63.68 lakh in the grant, supplementary provision of Rs. 36,61.18 lakh obtained in March,2006 proved unnecessary.
- (ii) Though there was a saving of Rs. 37,63.68 lakh in the grant the department surrendered Rs. 62,65.57 lakh during the year. This discloses total negligence on the part of the Controlling Officers over the budgetary system.

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	227.50	67.87	40.25 - 27.63
R	-159.63		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Water Supply Schemes for Arsenic-difficult Areas			
O	1,688.00	1,517.80	1,370.48 - 147.32
R	-170.20		
Reasons for anticipated as well as final saving in the above cases have not intimated (June,2006).			
4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Piped Water Supply Schemes for Tribal Area Sub-Plan			
O	471.50	305.76	336.36 + 30.61
R	-165.74		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Externally Aided Water Supply Project			
O	325.00	14.02	45.19 + 31.17
R	-310.98		
Reasons for anticipated saving and final excess in the above cases have not been intimated (June,2006).			

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4215 Capital Outlay on Water Supply and Sanitation			
02 Sewerage and Sanitation			
106 Sewerage Services			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Rural Sanitation Programme			
O	90.00	90.00	0.00 - 90.00

Reasons for non-utilisation of the entire fund have not been intimated (June, 2006).

4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Rural Drinking Water Programme-PMGY (PH)			
O	184.90	184.90	0.07 - 184.83

Reasons for saving have not been intimated (June, 2006).

4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS002 Accelerated Urban Water Supply Programme			
O	100.00	0.00	0.00 0.00
R	-100.00		
102 Rural Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Arsenic Submission			
O	1,150.00		
R	-1,150.00	0.00	0.00 0.00

Grant No. 45 PUBLIC HEALTH ENGINEERING

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
CS004 Prime Ministers Announcement for Safe Drinking Water in Rural Schools			
O	690.00	0.00	0.00 0.00
R	-690.00		

Reasons for withdrawal of entire budgeted fund by way of surrender / re-appropriation have not been intimated (June,2006).

4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Rural Drinking Water Programme-PMGY (PH)			
O	1,201.85	0.00	327.91 + 327.91
R	-1,201.85		
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Rural Drinking Water Programme-PMGY (PH)			
O	462.25	0.00	0.39 + 0.39
R	-462.25		

Reasons for withdrawal of entire fund by way of re-appropriation / surrender and subsequently incurring of expenditure, resulting in final excess have not been intimated (June,2006).

Grant No. 45 PUBLIC HEALTH ENGINEERING

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	6,311.80	8,145.03	10,315.79 +2,170.76
S	3,661.18		
R	-1,827.95		

Augmentation of fund by supplementary provision taken in March, 2006 was stated to be required due to release of funds by the Government of India in respect of Accelerated Rural Water Supply Programme in excess of budget estimate, which could not be anticipated at the time of framing the Budget. Reasons for anticipated saving and final excess have not been intimated (June, 2006).

4215 Capital Outlay on Water Supply and Sanitation			
01 Water Supply			
102 Rural Water Supply			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Establishment of Water Testing Laboratories in the PHE Dept.			
O	20.00	2.32	462.79 +460.47
R	-17.68		
789 Special Component Plan for Scheduled Castes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Piped Water Supply Schemes			
O	1,246.25	644.14	1,451.84 +807.70
R	-602.11		

Reasons for anticipated as well as final excess in the above cases have not been intimated (June, 2006).

Capital (Charged)

- (i) No portion of the nominal saving of Rs. 16.82 lakh in the appropriation was surrendered by the department during the year.

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
	Rs		
Voted			
Original :	21,86,74,000	22,86,76,000	18,46,35,953 -4,40,40,047
Supplementary :	1,00,02,000		
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	6,88,00,000	9,00,02,000	7,85,62,966 -1,14,39,034
Supplementary	2,12,02,000		
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4235 Capital Outlay on Social Security and Welfare			
6235 Loans for Social Security and Welfare			
	Rs		
Voted			
Original :	6,70,00,000	6,70,00,000	1,17,97,195 -5,52,02,805
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 4,40.40 lakh in the grant, augmentation of fund by supplementary provision of Rs. 1,00.02 lakh obtained in March,2006 was absolutely unnecessary and unjustified.
- (ii) Out of total saving of Rs. 4,40.40 lakh in the grant, no amount was surrendered by the department during the year.
- (iii) In the cases marked (*) in the grant, substantial saving occurred during the last two years also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
01 Rehabilitation			
800 Other Expenditure			
Non Plan			
004 Expenditure in connection with supply of goods			
S	93.13	93.13	0.00 - 93.13

Creation of fund by supplementary provision obtained in March, 2006 was stated to be required for expenditure in connection with supply of goods. Reasons for eventual saving in the above case have not been intimated (June, 2006).

2235 Social Security and Welfare			
01 Rehabilitation			
202 Other Rehabilitation Schemes			
Non Plan			
015 Advance to Industries- Government Production Centre			
0	197.11	197.11	146.84 - 50.27
020 Expenditure on Homes and Institutions including P. L. Homes			
0	138.69	138.69	85.00 - 53.69
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Other Rehabilitation Schemes Basic Infrastructural Facilities in the Displaced Persons Colonies in West Bengal			
0	359.00	3,59.00	2,03.52 -1,55.48

Reasons for final saving in the above cases have not been intimated (June, 2006).

Revenue (Charged)

- (i) In view of overall saving of Rs. 1,14.39 lakh in the appropriation, enhancement of fund by supplementary provision of Rs. 2,12.02 lakh obtained in March, 2006 proved excessive.
- (ii) No portion of the total saving of Rs. 1,14.39 lakh was surrendered by the department during the year.

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

(iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
01 Rehabilitation			
202 Other Rehabilitation Schemes			
Non Plan			
019 Acquisition of Lands (Housing Schemes) *			
O	688.00	900.00	785.61 - 114.39
S	212.00		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for acquisition of Land (Housing Schemes). Reasons for final saving in the above case have not been intimated (June, 2006).

Capital(Voted)

- (i) The grant exhibits saving of Rs. 5,52.03 lakh constituting 82.39% of budget provision. Persistent saving noticed during 2004-2005 and 2003-2004 aggregating to the tune of 78.78% and 80.34% of the total provision. It necessitates adoption of effective measures in estimation of budget.
- (ii) No portion of the huge saving of Rs. 5,52.03 lakh was surrendered by the department during the year.

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4235 Capital Outlay on Social Security and Welfare			
01 Rehabilitation			
201 Other Rehabilitation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Outlay on Infrastructural development in refugee colonies through other agencies			
O	165.00	165.00	117.97 - 47.03

Reasons for final saving in the above case have not been intimated (June, 2006).

Grant No. 46 REFUGEE RELIEF AND REHABILITATION

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4235 Capital Outlay on Social Security and Welfare			
01 Rehabilitation			
201 Other Rehabilitation Schemes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Infrastructure facilities for Rehabilitation Programmes under RIDF *			
0	500.00	500.00	0.00 - 500.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Grant No. 47 RELIEF

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2049 Interest Payments			
2235 Social Security and Welfare			
2245 Relief on Account of Natural Calamities			
2251 Secretariat-Social Services			
	Rs		
Voted			
Original :	2,60,05,75,000	4,69,69,31,000	3,85,24,70,473 -84,44,60,527
Supplementary :	2,09,63,56,000		
Amount surrendered during the year (31st March, 2006).			Nil
Charged :			
Original :	7,50,00,000	46,70,14,000	44,09,55,971 -2,60,58,029
Supplementary	39,20,14,000		
Amount surrendered during the year (31st March, 2006).			Nil

CAPITAL -

Major Head			
6003 Internal Debt of the State Government			
	Rs		
Charged :			
Original :	10,00,00,000	10,00,00,000	10,00,00,000
Supplementary			
Amount surrendered during the year (31st March, 2006).			Nil

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

- (i) In view of overall saving of Rs. 84,44.61 lakh in the grant, supplementary provision of Rs. 2,09,63.56 lakh obtained in March, 2006 proved excessive.
- (ii) No portion of the substantial saving of Rs. 84,44.61 lakh (17.98% of budget provision) was surrendered by the department during the year.
- (iii) The head marked (*) in the grant substantial saving occurred during the last two years. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.

Grant No. 47 RELIEF

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
001 Cash doles			
O	80.00	100.00	16.31 - 83.69
S	20.00		
002 Food and Clothings - Food*			
O	1,384.33	1,700.00	669.82 - 1,030.18
S	315.67		
003 Food and Clothings -			
O	1,500.00	1,600.00	260.89 - 1,339.11
S	100.00		
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	700.00	2,000.00	1,174.78 - 825.22
S	1,300.00		
114 Assistance to Farmers for purchase of Agricultural inputs			
Non Plan			
001 Supply of seeds / fertilisers etc. for raising alternative crops in flood / cyclone affected areas			
O	600.00	1,900.00	1,549.22 - 350.78
S	1,300.00		

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
O	33.00	5,333.00	2,471.60 - 2,861.40
S	5,300.00		
<p>Augmentation of fund by supplementary provision was stated to be required for supply of Food and Clothes, Repairs and restoration of damaged Roads and Bridges, Repairs of flood protective embankments and transfer of funds to the Calamity Relief Fund. Reasons for final saving in the above cases have not been intimated (June,2006).</p>			
2235 Social Security and Welfare			
02 Social Welfare			
800 Other Expenditure			
Non Plan			
004 Provision for Normal G.R.-Food and Clothes (Relief Deptt.)			
O	1,200.00	1,200.00	1,054.69 - 145.31
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
111 Ex-gratia payments to bereaved families			
Non Plan			
001 Ex-gratia payments to families of dead / missing persons to flood, cyclone etc.			
O	150.00	150.00	32.63 - 117.37

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
193 Assistance to Local Bodies and other non - Government Bodies/Institutions			
Non Plan			
002 Emergency repair of Panchayat properties damaged/destroyed by natural calamities			
		700.00	259.93 - 440.07
0	700.00		
80 General			
800 Other Expenditure			
Non Plan			
005 Supply of Tarpaulins etc.			
0	1,800.00	1,800.00	184.00 - 1,616.00
			Reasons for final saving in the above cases have not been intimated (June, 2006).
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
282 Public Health			
Non Plan			
001 Expences on Public Health Measures			
0	175.00	175.00	0.00 - 175.00
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
122 Repairs and restoration of damaged Irrigation and flood control works			
Non Plan			
003 Urgent repairs of flood- affected embankments by N.F.C.R.			
0	200.00	200.00	0.00 - 200.00

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
80 General			
800 Other Expenditure			
Non Plan			
009 Repairs of Educational Institutions and repairs/replacement of furniture of those institutions affected by natural calamities			
O	105.00	105.00	0.00 - 105.00

Reasons for non-utilisation of entire fund in the above cases have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	10.00	232.00	600.00 +368.00
S	222.00		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for repair of damaged boats and equipments for fishings. Reasons for final excess have not been intimated (June, 2006).

Grant No. 47 RELIEF

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
043 Relief Package for Disastrous People outside West Bengal			
0	1.00	1.00	101.39 +100.39
2245 Relief on Account of Natural Calamities			
02 Floods, Cyclones etc.			
101 Gratuitous Relief			
Non Plan			
004 Housing			
0	1,300.00	1,300.00	1,831.73 +531.73
114 Assistance to Farmers for purchase of Agricultural inputs			
Non Plan			
002 Repairs of market link roads and rural huts damaged due to flood / Cyclone etc.			
0	300.00	300.00	436.14 +136.14

Reasons for final excess in the above cases have not been intimated (June, 2006).

Revenue(Charged)

- (i) In view of overall saving of Rs. 2,60.58 lakh in the grant supplementary provision of Rs. 39,20.14 lakh obtained in March, 2006 proved excessive.
- (ii) Though a substantial amount of Rs. 2,60.58 lakh in the grant remained unutilised, the same remained unsurrendered during the year.

Grant No. 47 RELIEF

(iii) Saving occurred mainly under :

Head	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
(In lakh 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			
O	750.00	800.00	592.76 - 207.24
S	50.00		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for payment of interest to Calamity Relief Fund. Reasons for final saving have not been intimated (June, 2006).

2049 Interest Payments			
05 Interest on Reserve Funds			
105 Interest on General and other Reserve Funds			

Non Plan

001 Interest on Calamity Relief fund			
S	3,870.14	3,870.14	3,816.80 - 53.34

Creation of fund by supplementary provision in March, 2006 was stated to be required for payment of interest to Calamity Relief Fund. Reasons for final saving have not been intimated (June, 2006).

Capital(Charged)

(i) The entire budget grant of Rs. 10,00.00 lakh remained unutilised and unsurrendered during the year. This indicates defective budgetary control on the part of the Controlling Officer.

Grant No. 47 RELIEF

(ii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
6003 Internal Debt of the State Government			
00			
109 Loans from other Institutions			
Non Plan			
022 Loans from the Housing and Urban Development Corporation[RL]			
0	1,000.00	1,000.00	0.00 -1,000.00

Reasons for non-utilisation of huge provision have not been intimated (June,2006).

Grant No. 48 SCIENCE AND TECHNOLOGY (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2575	Other Special Areas Programmes		
3425	Other Scientific Research		
3451	Secretariat-Economic Services		
	Rs		
Voted			
Original :	4,87,73,000	5,00,08,000	4,49,87,146 - 50,20,854
Supplementary :	12,35,000		
Amount surrendered during the year (31st March, 2006).			24,82,405

Notes and Comments -

- (i) In view of overall saving of Rs. 50.21 lakh in the grant, supplementary provision of Rs. 12.35 lakh obtained in March, 2006 proved absolutely unnecessary.
- (ii) During the year, the department surrendered Rs. 24.82 lakh, out of available saving of Rs. 50.21 lakh in the grant.

Grant No. 49 SPORTS AND YOUTH SERVICES (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2204 Sports and Youth Services			
2251 Secretariat-Social Services			
	Rs		
Voted			
Original :	56,30,90,000	60,38,07,000	57,20,28,451 -3,17,78,549
Supplementary :	4,07,17,000		
 Amount surrendered during the year (31st March, 2006).			 Nil

Notes and Comments -

- (i) In view of overall saving of Rs.3,17.79 lakh in the grant, supplementary provision of Rs. 4,07.17 obtained in March,2006 proved excessive.
- (ii) No portion of the substantial saving of Rs. 3,17.79 lakh was surrendered by the department during the year.

Grant No. 50 SUNDERBAN AFFAIRS (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2575 Other Special Areas Programmes			
	Rs		
Voted			
Original :	27,29,44,000	27,29,44,000	30,07,88,063 +2,78,44,063
Supplementary :			
Amount surrendered during the year (31st March, 2006).			Nil

CAPITAL -

Major Head			
4575 Capital Outlay on other Special Areas Programmes			
	Rs		
Voted			
Original :	25,00,00,000	33,00,00,000	28,82,35,581 - 4,17,64,419
Supplementary :	8,00,00,000		
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 2,78,44,063; the excess expenditure requires regularisation.
- (ii) In the cases of sub heads marked (*) in the grant substantial excess/ saving have been going on for the last two years. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.
- (iii) Though the net saving in the grant is less than 5%; substantial saving /excess noticed for special comments.
- (iv) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Sundarban*			
0	919.15	919.15	1,329.02 + 409.87

Reasons for eventual excess in the above case have not been intimated (June, 2006).

Grant No.50 SUNDERBAN AFFAIRS

(v) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure (In lakh 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)			
SP001 Development of Sundarban			
0	679.00	480.17	-198.83

Reasons for eventual saving in the above case have not been intimated(June,2006).

Suspense :- The expenditure under Revenue (Voted) grant included Rs. 103.98 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 lakh of rupees)	Credit	Net Actuals	Closing Balance Debit + Credit -
2575 Other Special Areas Programmes					
80 General					
799 Suspense					
Non Plan --					
001 Sundarban Development Board					
75 Purchase	-18.76	-1.82	0.00	-1.82	-20.58
89 Stock	+0.00	+42.33	0.00	+42.33	+42.33
90 Miscellaneous Works	+35.19	+63.47	0.00	+63.47	+98.66
Total	16.43	+103.98	0.00	+103.98	+120.41

Grant No. 50 SUNDERBAN AFFAIRS

Capital(Voted)

- (i) In view of overall saving of Rs. 4,17.64 lakh in the grant, supplementary provision of Rs. 8,00.00 lakh obtained in march, 2006 proved excessive.
- (ii) No portion of the total saving of Rs. 4,17.64 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 lakh of rupees)
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	360.00		
		492.00	270.49 - 221.51
S	132.00		
800 Other expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Additional Central Assistance for Development of Sundarban			
O	700.00		
		844.00	424.07 - 419.93
S	144.00		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for development of Sunderban Areas under RIDF and other programmes. Reasons for final saving in the above cases have not been intimated (June, 2006).

Grant No. 50 SUNDERBAN AFFAIRS

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

Head	Total grant or appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
800 Other expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure facilities for development of Sunderban areas under RIDF (RIDF) (SA)*	1,482.00	1,612.00	+ 130.00
O	1,050.00		
S	432.00		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for development of Sunderban Areas under RIDF. Reasons for eventual excess have not been intimated (June, 2006).

Grant No. 51 TECHNICAL EDUCATION AND TRAINING (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2203	Technical Education		
2230	Labour and Employment		
2251	Secretariat-Social Services		
	Rs		
Voted			
Original :	63,42,26,000	81,60,94,000	70,42,48,270 -11,18,45,730
Supplementary :	18,18,68,000		
Amount surrendered during the year (31st March,2006).			3,12,99,081

CAPITAL -

Major Head			
4202	Capital Outlay on Education, Sports, Art and Culture		
4250	Capital Outlay on other Social Services		
	Rs		
Voted			
Original :	3,54,00,000	6,08,50,000	1,17,14,190 -4,91,35,810
Supplementary :	2,54,50,000		
Amount surrendered during the year (31st March,2006).			1,35,69,626

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 11,18.46 lakh in the grant, supplementary provision of Rs. 18,18.68 lakh obtained in March,2006 proved excessive.
- (ii) Out of overall saving of Rs. 11,18.46 lakh in the grant, an amount of Rs. 3,12.99 lakh was surrendered by the department during the year.

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2203 Technical Education			
00			
105 Polytechnics			
Non Plan			
001 Polytechnics			
O	2,803.71	2,848.30	2,670.65 - 177.65
S	161.37		
R	-116.78		
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Polytechnic-Diploma Courses			
O	220.00	213.08	88.23 - 124.85
R	-6.92		
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			
S	1,657.31	1,561.30	1,558.24 - 3.06
R	-96.01		

Augmentation of fund by supplementary provision in March,2006 was stated to be required for meeting increased liabilities on 'Introduction of vocational education and training under WBSCVE & T' under State Plan and for establishment charges under 'Polytechnics' under non-plan. Reasons for anticipated as well as final saving in all the cases above have not been intimated (June,2006).

2203 .Technical Education			
00			
103 Technical Schools			
Non Plan			
001 Grants to Non-Government Technical Schools			
O	590.88	590.88	456.01 - 134.87

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2230 Labour and Employment			
03 Training			
003 Training of Craftsmen & Supervisors			
Non Plan			
001 Vocational Training Centres			
0	1,701.91	1,701.91	1,368.74 - 333.17

Reasons for final saving in the above cases have not been intimated (June, 2006).

Capital(Voted)

- (i) In view of overall saving of Rs. 4,91.36 lakh in the grant, supplementary provision of Rs. 2,54.50 lakh obtained in March, 2006 proved absolutely unnecessary.
- (ii) No portion of the total saving of Rs. 2,54.50 lakh was surrendered by the department during the year.
- (iii) The grant discloses huge saving of Rs. 4,91.36 lakh tantamounting 80.75% of budget provision. Similar saving to the tune of 83.48% of budget estimate was also noticed during 2004-2005. It discloses lack of realistic views in framing budget estimates.
- (iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Infrastructure facilities for Technical Education Extension Programme under RIDF			
0	100.00	100.00	0.00 - 100.00

Grant No. 51 TECHNICAL EDUCATION AND TRAINING

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4250 Capital Outlay on other Social Services			
00			
201 Labour			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Upgradation of I.T.I.s for Improving the Quality of Training			
S	254.50	254.50	0.00 - 254.50

Augmentation of fund by supplementary provision in the second case was stated to be required for meeting additional charges with respect to 'Upgradation of ITI into centres of Excellence' under Centrally Sponsored (New Schemes) introduced during the year. Reasons for non-utilisation of entire fund in the both the cases have not been intimated (June, 2006).

4250 Capital Outlay on other Social Services			
00			
201 Labour			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Craftsmen Training			
O	220.00	92.52	87.48 - 5.04
R	-127.48		

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 52 TOURISM (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2250	Other Social Services		
2551	Hill Areas		
3451	Secretariat-Economic Services		
3452	Tourism		
	Rs		
Voted			
Original :	15,21,13,000	18,00,16,000	20,75,84,883 + 2,75,68,883
Supplementary :	2,79,03,000		
Amount surrendered during the year (31st March, 2006).			Nil

CAPITAL -

Major Head			
5452	Capital Outlay on Tourism		
	Rs		
Voted			
Original :	2,52,00,000	4,55,00,000	3,48,66,511 - 1,06,33,489
Supplementary :	2,03,00,000		
Amount surrendered during the year (31st March, 2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) Expenditure exceeded the grant by Rs. 2,75,68,883 ; the excess requires regularisation.
- (ii) In view of the excess of Rs. 2,75.69 lakh in the grant, supplementary provision of Rs. 2,79.03 lakh obtained in March, 2006 proved inadequate.

Grant No. 52 TOURISM

(iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3452 Tourism			
01 Tourist Infrastructure			
101 Tourist Centre			
Non Plan NON - PLAN (DEVELOPMENTAL)			
ND005 Managerial subsidy to W.B.T.D. Corporation			
O	6.70	91.70	91.70 0.00
R	85.00		

Anticipated excess was stated to be due to expenditure relating to Great Eastern Hotel.

3452 Tourism			
80 General			
800 Other Expenditure			
Non Plan			
002 Grants-in-Aid to the Great Eastern Hotel			
O	360.00	614.74	1,178.43 +563.69
S	274.74		
R	-20.00		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting larger establishment charges. Reasons for anticipated saving and eventual excess have not been intimated (July, 2006).

Grant No. 52 TOURISM

(iii) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)	
			(In lakh of rupees)	
3452 Tourism				
01 Tourist Infrastructure				
101 Tourist Centre				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP001 Tourist Transport including Water Crafts				
O	90.00	60.00	32.69	-27.31
R	-30.00			
80 General				
800 Other Expenditure				
Non Plan				
001 Regional Establishment				
O	293.85	228.85	186.93	-41.92
R	-65.00			

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

3452 Tourism				
80 General				
800 Other Expenditure				
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)				
SP002 Creation of facilities for adventure tours including trekking, river rafting and other sports				
O	100.00	100.00	0.00	-100.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Capital(Voted)

- (i) In view of overall saving of Rs. 1,06.33 lakh in the grant, supplementary provision of Rs. 2,03.00 lakh obtained in March, 2006 proved to be excessive.
- (ii) No portion of the saving of Rs. 1,06.33 lakh comprising 23.37% of budget estimate in the grant was surrendered by the department during the year. This indicates non-realistic control over budgetary system on the part of the authority.

Grant No. 52 TOURISM

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Infrastructure facilities for promotion of Tourism			
0	200.00	200.00	0.00 - 200.00

Reasons for non-utilisation of entire fund was attributed to non-approval of projects sent to NABARD.

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
5452 Capital Outlay on Tourism			
01 Tourist Infrastructure			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Creation of new attraction for Tourism and Development of New Project			
		0.00	98.67 + 98.67

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 53 TRANSPORT

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
	Rs		
Voted			
Original :	3,23,77,41,000	4,53,32,21,000	4,18,07,18,346 -35,25,02,654
Supplementary :	1,29,54,80,000		
Amount surrendered during the year (31st March,2006).			13,00,029
Charged :			
Original :	13,07,20,000	13,23,78,000	13,11,51,114 -12,26,886
Supplementary	16,58,000		
Amount surrendered during the year (31st March,2006).			Nil
CAPITAL -			
Major Head			
5053	Capital Outlay on Civil Aviation		
5055	Capital Outlay on Road Transport		
5056	Capital Outlay on Inland Water Transport		
5075	Capital Outlay on other Transport Services		
6004	Loans and Advances from the Central Government		
7055	Loans for Road Transport		
7056	Loans for Inland Water Transport		
7075	Loans for other Transport Services		

Grant No. 53 TRANSPORT

Voted	Rs	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
Original :	57,38,12,000	81,87,49,000	1,62,38,91,457	+ 80,51,42,457
Supplementary :	24,49,37,000			
Amount surrendered during the year (31st March, 2006).				
Charged :				
Original :	11,39,27,000	11,39,27,000	11,34,62,506	- 4,64,494
Supplementary				
Amount surrendered during the year (31st March, 2006).				

Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 35,25.03 lakh in the grant, supplementary provision of Rs. 129,54.80 lakh obtained in March, 2006 proved to be excessive.
- (ii) Out of huge saving of Rs. 35,25.03 lakh, a very negligible amount of Rs. 13.00 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3055 Road Transport			
00			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
004 Subsidy to North Bengal State Transport Corporation			
O	4,416.16	11,068.00	8,490.00 - 2,578.00
S	6,651.84		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for additional subsidy to North Bengal State Transport Corporation. Reasons for final saving have not been intimated (June, 2006).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Non Plan			
026 Relief to victims/families of victims caused by vehicles			
0	109.02	109.02	21.06 - 87.96
3055 Road Transport			
00			
797 Transfer to/from Reserve Funds and Deposit Account			
Non Plan			
001 Transfer to W.B Transport Infrastructure Development Fund (WBTIDF)			
0	6,251.18	6,251.18	2,474.17 - 3,777.01
Reasons for final saving in the above cases have not been intimated (June, 2006).			
2070 Other Administrative Services			
00			
114 Purchase and maintenance of Transport			
Non Plan			
004 Purchase of Helicopters			
0	341.65	341.65	0.00 - 341.65
Reasons for non utilisation of entire fund have not been intimated (June, 2006).			

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2070 Other Administrative Services			
00			
114 Purchase and maintenance of Transport			
Non Plan			
003 Hire Charges of Helicopters			
O	160.61	157.84	0.01 - 157.83
R	-2.77		

Reasons for anticipated as well as eventual saving have not been intimated (June, 2006).

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3055 Road Transport			
00			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
001 Subsidy to the Calcutta State Transport Corporation			
O	9,278.81	12,625.00	13,159.21 + 534.21
S	3,346.19		
002 Subsidy to the Calcutta Tramways Company (1978) Ltd.			
O	5,886.58	6,613.00	8,338.30 + 1,725.30
S	726.42		
003 Subsidy to South Bengal State Transport Corporation			
O	2,230.45	2,906.00	2,996.58 + 90.58
S	675.55		
797 Transfer to/from Reserve Funds and Deposit Account			

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Transfer to West Bengal Transport Infrastructure Development Fund	1,085.86	2,075.46	+ 989.60
O	579.70		
S	506.16		
800 Other Expenditure			
Non Plan			
006 Grants to H.R.B.C. for maintenance of Vidyasagar Setu			
O	155.74	739.24	905.74 + 166.50
S	583.50		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for sanctioning additional subsidy to four State Transport Corporation and Calcutta Tramways Company, transfer to W.B. Transport Infrastructure Development. Reasons for final excess in the above cases have not been intimated (June, 2006).

Revenue(Charged)

- (i) In view of overall saving of Rs. 12.27 lakh in the appropriation, adoption of supplementary provision of Rs. 16.58 lakh proved to be excessive.
- (ii) No portion of the total saving of Rs. 12.27 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total appropriation	Actual expenditure	Excess (+) Saving (-)
		(In lakh 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			
044 Loans for construction of 4 terminals for Ferry Services across Hooghly river			
O	47.39	47.38	35.12 - 12.26
R	-0.01		

Reasons for anticipated as well as final saving have not been intimated (June, 2006).

Grant No. 53 TRANSPORT

Capital(Voted)

- (i) The expenditure exceeded the grant by Rs. 80,51,42,457; the excess requires regularisation.
- (ii) In view of excess of Rs. 80,51.42 lakh in the grant supplementary provision of Rs. 24,49.37 lakh obtained in March, 2006 proved to be inadequate.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	0.10	51.18	434.00 + 382.82
S	51.08		

Augmentation of fund by supplementary of fund by supplementary provision in March, 2006 was stated to be required for construction of Jetties on National Water Ways-I between Tribeni and Farakka. Reasons for final excess have not been intimated (June, 2006).

5055 Capital Outlay on Road Transport			
00			
800 Other Expenditure Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP011 Calcutta Transport Infrastructure Development Project Design and Construction of Fly-overs Improvement of Road Intersections through JBIC(OECF) loan Assistance			
O	3,222.00	5,000.00	9,975.76 + 4,975.76
S	1,778.00		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for construction of fly-overs and improvement of road intersections through JBIC (OECF) loan assistance (EAP) under Kolkata Transport Infrastructure Development Project. Reasons for final excess have not been intimated (June, 2006).

Grant No. 53 TRANSPORT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
5075 Capital Outlay on other Transport Services			
60 Others			
190 Investments in Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Capital Contribution to Metro Railways (TR)			
0	75.00	75.00	1,453.00 +1,378.00
7055 Loans for Road Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Loans for Development of North Bengal State Transport Corporation			
0	400.00	400.00	1,624.00 +1,224.00
7056 Loans for Inland Water Transport			
00			
190 Loans to Public Sector and Other Undertakings			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans to West Bengal Surface Transport corporation Ltd. for development and maintenance of IWT Service			
0	175.00	175.00	440.51 +265.51

Reasons for final excess in the above cases have not been intimated (June,2006).

Grant No. 53 TRANSPORT

(iii) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
7075 Loans for other Transport Services			
01 Roads and Bridges			
800 Other Loans			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Loans for Construction of Second Bridge over Hooghly River			
0	125.00	125.00	0.00 - 125.00

Reasons for non-utilisation of entire provision have not been intimated (June,2006).

Capital(Charged)

- (i) No portion of the total saving of Rs. 4.64 lakh aggregating to 40.74% of budget estimate in the appropriation was surrendered by the department during the year.

Grant No. 54 URBAN DEVELOPMENT (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
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		
	Rs		
Voted			
Original :	2,35,34,30,000	2,83,97,13,000	2,23,98,17,160
Supplementary :	48,62,83,000		-59,98,95,840
Amount surrendered during the year (31st March,2006).			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		
	Rs		
Voted			
Original :	13,33,20,000	19,20,65,000	20,06,98,927
Supplementary :	5,87,45,000		+ 86,33,927
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 59,98.96 lakh in the grant, supplementary of Rs. 48,62.83 lakh obtained in March, 2006 proved fully unjustified.
- (ii) No portion of the saving of Rs. 59,98.96 lakh in the grant was surrendered by the department during the year.

Grant No. 54 URBAN DEVELOPMENT

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3451 Secretariat-Economic Services			
00			
090 Secretariat			
Non Plan			
009 Development and Planning Department Urban Dev. Deptt. Town and Country Planning Branch			
O	660.32	645.82	306.46 - 339.36
R	-14.50		
Reasons for anticipated as well as final saving have not been intimated (June, 2006).			
2217 Urban Development			
04 Slum Area Improvement			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP015 ACA for completing/continuing the incomplete projects under Megacity Programme			
S	400.00	400.00	0.00 - 400.00

Creation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional charges for Kolkata Megacity Project and for grants to Urban Planning Development Authorities, Corporations, Municipalities etc. Reasons for non-utilisation of entire provision have not been intimated (June), 2006).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2216 Housing			
02 Urban Housing			
111 Salt Lake Scheme			
Non Plan			
001 Salt Lake Reclamation Scheme			
O	861.75	876.25	708.13 - 168.12
R	14.50		

Reasons for enhancement of fund by re-appropriation and final saving have not been intimated (June, 2006).

2217 Urban Development			
04 Slum Area Improvement			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards et			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP013 A.C.A. for Megacity Project			
O	1,000.00	1,000.00	0.00 - 1,000.00

Reasons for non-utilisation of entire provision have not been intimated (June, 2006).

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
200 Other Miscellaneous Compensations and Assignments			
Non Plan.			
030 Fixed grant to Calcutta Metropolitan Development Authority [MA]			
O	12,373.00	12,373.00	6,186.50 - 6,186.50

Reasons for saving have not been intimated (June, 2006).

Grant No. 54 URBAN DEVELOPMENT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh 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)			
SP008 Grants to Urban Planning Development Authorities			
O	98.75	478.20	561.20 + 83.00
S	379.45		
80 General			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards etc.			
Non Plan			
001 Grants to the Corporations, Municipalities, KMDA and other Local bodies for maintenance of civic assets created in the KMDA			
O	2,035.20	2,118.58	2,235.20 + 116.62
S	83.38		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for meeting additional charges for Kolkata Megacity Project and for grants to Urban Planning Development Authorities, Corporations, Municipalities etc. Reasons for final excess in both the cases have not been intimated (June, 2006).

2217 Urban Development			
01 State Capital Development			
101 Greater Calcutta Development Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Grants to K.I.T. for Construction of Corridor Road Connecting Golf Club and Raja S.C.Mullick Road and Its Area			
		0.00	243.35 + 243.35

Reasons for incurring expenditure without budget provision have not been intimated (June, 2006).

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2217 Urban Development			
04 Slum Area Improvement			
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Boards et			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP009 Assistance to K.M.D.A. for Repair of Roads in Salt lake City			
0	93.00	93.00	193.00 +100.00
05 Other Urban Development Schemes			
051 Construction			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 Development of Haldia			
0	25.00	25.00	113.00 +88.00

Reasons for excess in the above cases have not been intimated (June, 2006).

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)			
SP037 Grants to Development Authority for ongoing schemes under the erstwhile BMS Programme			
0	288.80	288.80	1,557.50 +1,268.70

Grant No. 54 URBAN DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
00			
200 Other Miscellaneous Compensations and Assignments			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP004 Grants-in-aid to Calcutta Metropolitan Development Authority for Development Schemes/Activities			
O	234.00	234.00	598.00 + 364.00

Reasons for excess in both the cases have not been intimated (June, 2006).

Capital(Voted)

- (i) Expenditure exceeded the grant by Rs. 86,33,927; the excess requires regularisation.
- (ii) In view of overall excess of Rs. 86.34 lakh in the grant, adoption of supplementary grant of Rs. 5,87.45 lakh in March, 2006 proved inadequate.
- (iii) Excess occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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)			
SP001 Loans to Haldia Development Authority for integrated development of Industrial Urban Complex and Township at Haldia			
O	200.00	237.00	491.45 + 254.45
S	37.00		

Augmentation of fund by supplementary provision in March, 2006 was stated to be required for implementation of various development schemes by different Development Authorities. Reasons for excess have not been intimated (June, 2006).

Grant No. 54 URBAN DEVELOPMENT

(iv) Excess mentioned above was partly offset by saving mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(In lakh of rupees)
4216 Capital Outlay on Housing			
02 Urban Housing			
101 Salt Lake Scheme			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP022 Development of Drainage System in Salt Lake			
S	121.00	121.00	0.00 - 121.00

Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

Section and Major Head	Total grant or appropriation Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2401 Crop Husbandry			
2415 Agricultural Research and Education			
2551 Hill Areas			
2702 Minor Irrigation			
2705 Command Area Development			
3451 Secretariat-Economic Services			
	Rs		
Voted			
Original :	2,74,93,66,000	2,74,93,66,000	2,69,08,67,374 -5,84,98,626
Supplementary :			
Amount surrendered during the year (31st March,2006).			Nil
Charged :			
Original :	..	18,000	17,150 - 850
Supplementary	18,000		
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4702 Capital Outlay on Minor Irrigation			
4705 Capital Outlay on Command Area Development			
	Rs		
Voted			
Original :	50,88,73,000	53,29,73,000	39,29,73,561 -13,99,99,439
Supplementary :	2,41,00,000		
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) No portion of the total saving of Rs. 5,84.99 lakh in the grant was surrendered by the department during the year.
- (ii) The sub heads marked (*) in the grant, substantial saving/excess occurred during the last two year's also. Such type of persisting abnormal variations between budget provision and actual expenditure discloses lack of control over financial management and also points towards adoption of budget formulation on realistic basis in future.

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

(iii) Saving occurred mainly under.

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2702 Minor Irrigation			
02 Ground Water			
103 Tube Wells			
Non Plan			
001 Deep Tubewell Irrigation*			
0	6,308.41	6,308.41	5,725.54 - 582.87
80 General			
001 Direction and Administration			
Non Plan			
001 SCHEME FOR STRENGTHING, EXTENSION AND ADMINISTRATION UNDER THE DIRECTORATE OF WATER RESOURCES DEVELOPMENT *			
0	3,848.56	3,848.56	3,524.38 - 324.18
2702 Minor Irrigation			
80 General			
001 Direction and Administration			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP008 Computerization of the Water Resources Development Directorate			
0	96.00	96.00	3.50 - 92.50

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006).

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2702 Minor Irrigation			
01 Surface Water			
102 Lift Irrigation Schemes			
Non Plan			
001 River Lift Irrigation *			
0	8,796.37	8,796.37	9,047.21 + 250.84
80 General			
190 Assistance to Public Sector and Other Undertakings			
Non Plan			
001 West Bengal Minor Irrigation Corporation Water Rate Subsidy (WI)			
0	971.75	971.75	1,198.12 + 226.37
002 West Bengal State Minor Irrigation Corporation Grants- in-aid for meeting administrative expenses (WI)			
0	400.86	400.86	501.17 + 100.31
800 Other Expenditure			
Non Plan			
001 ELECTRICITY CHARGES PAYABLE TO WBSEB ON ACCOUNT OF MINOR IRRIGATION SCHEMES			
0	2,196.84	2,196.84	2,418.55 + 221.71

Reasons for final excess in the above cases have not been intimated (June, 2006).

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Suspense :- The expenditure under Revenue (Voted) grant included Rs. 13.82 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 lakh of rupees)						
2702	Minor Irrigation					
80	General					
799	Suspense					
Non Plan	---					
001	Agricultural Engineering Directorate					
75	Purchase	0.00	0.00	0.00	0.00	0.00
76	Workshop Suspense	0.00	0.00	0.00	0.00	0.00
89	Stock	0.00 [*]	0.00	0.00	0.00	0.00
90	Miscellaneous Works	+4.50	+13.82	0.00	+13.82	+18.32
Total		+4.50	+13.82	0.00	+13.82	+18.32

Grant No.55 WATER INVESTIGATION AND DEVELOPMENT

Revenue (Charged)

- (i) Almost the entire supplementary provision of Rs. 0.18 lakh obtained in March, 2006 was utilised by the department during the year.

Capital(Voted)

- (i) In view of overall saving of Rs. 13,99.99 lakh in the grant, supplementary provision of Rs. 2,41.00 lakh obtained in March, 2006 proved fully unnecessary.
- (ii) No portion of the total saving of Rs. 13,99.99 lakh was surrendered by the department during the year.
- (iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
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	336.54	249.43	10.82 - 238.61
R	-87.11		
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP016 Provision for Implementation of Programme under RIDF-X			
O	552.00	251.04	140.40 - 110.64
R	-300.96		
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP029 Provision for Implementation of Programme under RIDF-X			
O	138.00	62.16	35.10 - 27.06
R	-75.84		
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP020 Provision for implementation of programme under RIDF-X			
O	1,610.00	732.20	409.50 - 322.70
R	-877.80		

Reasons for anticipated as well as final saving in the above cases have not been intimated (June, 2006)

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4702 Capital Outlay on Minor Irrigation			
00			
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Provision for implementation of Programme under RIDF XI			
S	216.00	216.00	0.00 - 216.00

Creation of fund by supplementary provision obtained in March, 2006 was stated to be required for implementation of programmes under RIDFXI (RIDF). Reasons for final saving have not been intimated (June, 2006).

4702 Capital Outlay on Minor Irrigation			
00			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP001 River Lift Irrigation *			
O	106.00	106.00	0.00 - 106.00
SP002 Surface Drainage and Irrigation Schemes			
O	145.14	145.14	0.00 - 145.14
SP017 Repair, Renovation and Restoration of Water Bodies directly linked to agriculture			
O	141.60	141.60	21.72 - 119.88
800 Other Expenditure			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Repair, Renovation and Restoration of Water Bodies directly linked to agriculture			
O	413.00	413.00	119.85 - 293.15

Reasons for final saving in the above cases have not been intimated (June, 2006).

Grant No. 55 WATER INVESTIGATION AND DEVELOPMENT

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4702 Capital Outlay on Minor Irrigation			
00			
102 Ground Water			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Drilling of New Tubewell in Place of Defunct ones			
O	25.69	88.41	543.37 + 454.96
R	62.72		
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Drilling of New Tubewells in Place of Defunct ones.			
O	17.02	36.18	123.38 + 87.20
R	19.16		
SP015 Provision for implementation of programme under RIDF-VII & VIII (RIDF) (RIDF)			
O	168.00	468.96	358.41 - 110.55
R	300.96		
800 Other Expenditure			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Development of Water Bodies Directly Linked to Agriculture			
		0.00	215.00 + 215.00
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP019 Provision for implementation of programme under RIDF-VII & VIII (RIDF) (RIDF)			
O	490.00	1,367.80	1,335.10 - 32.70
R	877.80		

Reasons for enhancement of fund through re-appropriation and final excess/saving in the above cases have not been intimated (June, 2006).

Grant No. 56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE (All Voted)

Section and Major Head	Total grant Rs.	Actual Expenditure Rs.	Excess + saving - Rs.
REVENUE -			
Major Head			
2235	Social Security and Welfare		
2236	Nutrition		
2250	Other Social Services		
2251	Secretariat-Social Services		
	Rs		
Voted			
Original :	3,80,51,16,000	5,64,89,19,000	4,45,56,46,426
Supplementary :	1,84,38,03,000		-1,19,32,72,574
Amount surrendered during the year (31st March,2006).			Nil

CAPITAL -

Major Head			
4235	Capital Outlay on Social Security and Welfare		
	Rs		
Voted			
Original :	15,46,27,000	15,48,27,000	2,50,87,172
Supplementary :	2,00,000		-12,97,39,828
Amount surrendered during the year (31st March,2006).			Nil

Notes and Comments -

Revenue(Voted)

- (i) In view of overall saving of Rs. 119,32.73 lakh in the grant, supplementary provision of Rs. 184,38.03 lakh obtained in March, 2006 proved to be too excessive.
- (ii) No portion of the huge saving of Rs.,119,32.73 lakh was surrendered by the department during the year.

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

(iii) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP002 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
O	422.00	708.11	469.93 - 238.18
S	286.11		
<p>Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for establishment cost of ICDC Project and implementation of Supplementary Nutrition Programme. Reasons for eventual saving have not been intimated (June, 2006).</p>			
2235 Social Security and Welfare			
02 Social Welfare			
102 Child Welfare			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS003 Integrated Child Development Services Project Schemes			
O	12,500.00		
S	6,878.43	19,378.43	17,974.13 - 1,404.30
2236 Nutrition			
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]			
O	4,930.00		
S	2,404.23	7,334.23	5,507.97 - 1,826.26

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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			
O	1,690.00	2,925.88	1,839.79 - 1,086.09
S	1,235.88		

Augmentation of fund by supplementary provision obtained in March, 2006 was stated to be required for establishment cost of ICDC Project and implementation of Supplementary Nutrition Programme. Reasons for eventual saving in the above cases have not been intimated (June, 2006).

2235 Social Security and Welfare			
02 Social Welfare			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP024 Establishment of I.C.D.S. Project			
S	852.00	852.00	0.00 - 852.00
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP021 Establishment of I.C.D.S. Project			
S	208.36	208.36	0.00 - 208.36

Creation of fund by supplementary provision obtained in March, 2006 was stated to be required for establishment cost of I C D S Project. Reasons for non-utilisation of entire fund have not been intimated (June, 2006).

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
(In lakh of rupees)			
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			
S	6,348.24	4,035.22	- 2,313.02

Creation of fund by supplementary provision obtained in March, 2006 was stated to be required for establishment cost of ICDC Project and implementation of Supplementary Nutrition Programme. Reasons for final saving in the above cases have not been intimated (June, 2006).

2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP005 Supplementary Nutrition Programme for the children of age group under 3 years relating to I.C.D.S.			
O	2,133.80	1,942.00	539.44 - 1,402.56
R	-191.80		

Reasons for anticipated as well as final saving in the above case have not been intimated (June, 2006).

2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
789 Special component plan for SC/ST			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Supplementary Nutrition Programme for children of age group under 3 years relating to I. C. D. S.			
O	512.15		
R	153.85	666.00	57.45 - 608.55

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
796 Tribal Areas Sub-Plan			
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP003 Supplementary Nutrition Programme for the Children of age group under 3 years relating to I.C.D.S. (PMGY) [SW]			
O	128.05	166.00	36.50 - 129.50
R	37.95		
 Reasons for enhancement of fund through re-appropriation and final saving in both the cases have not been intimated (June, 2006).			
2235 Social Security and Welfare			
02 Social Welfare			
001 Direction and Administration			
Non Plan			
007 Research, Training and Strengthening of the set up of the Department and Directorate of Social			
O	536.55	536.55	428.14 - 108.41
102 Child Welfare			
Non Plan			
001 Govt. of India's Crash Programme of Nutrition for Children			
O	3,135.75	3,135.75	2,671.50 - 464.25
003 Family and Child Welfare Projects			
O	510.00	510.00	371.71 - 138.29
Plan CENTRAL SECTOR (NEW SCHEMES)			
CN001 Grants for Training Programme of ICDS Anganwadi Works			
O	450.00	450.00	349.41 - 100.59

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

Head	Total grant	Actual expenditure (In lakh of rupees)	Excess (+) Saving (-)
60 Other Social Security and Welfare Programmes			
102 Pensions under Social Security Schemes			
Non Plan			
001 Grant of Old-Age Pension to the old and infirm			
O	2,115.70	1,902.97	- 212.73
O	2,115.70		
2236 Nutrition			
02 Distribution of Nutritious Food and Beverages			
101 Special Nutrition programmes			
Non Plan			
001 Special Nutrition Programme			
O	372.71	372.71	26.91 - 345.80
004 Supplementary Nutrition Programme for Children and Expectant and Nursing Mothers			
O	85.14	85.14	4.22 - 80.92
Plan STATE PLAN (ANNUAL PLAN AND TENTH PLAN)			
SP006 Provision against central assistance for Nutrition Programme for Adolescent Girls			
O	1,541.00	1,541.00	620.88 - 920.12

Reasons for final saving in the above cases have not been intimated (June, 2006).

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

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

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
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	2,500.00	1,716.00	3,299.31 +1,583.31
R	-784.00		

Reasons for anticipated saving and final excess have not been intimated (June, 2006).

2235 Social Security and Welfare			
02 Social Welfare			
103 Women's Welfare			
Non Plan			
006 Establishment of Border Area Projects under the West Bengal Social Welfare Advisory Board			
O	72.00	72.00	218.16 +146.16

Reasons for final excess have not been intimated (June, 2006).

Capital(Voted)

- (i) In view of overall saving of Rs. 12,97.40 lakh in the grant, supplementary provision of Rs. 2.00 lakh obtained in March, 2006 proved absolutely useless.
- (ii) No portion of the substantial saving of Rs. 12,97.40 lakh was surrendered by the department during the year.
- (iii) The grant exhibited 83.80 % of total budget in the grant during the year. Persistent saving was also noticed during 2004-2005 (42% of budget provision), 2003-2004 (78.42% of budget estimate) which discloses lack of realistic views over budgetary system on the part of the Controlling Authority.

Grant No. 56 WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE

(iv) Saving occurred mainly under :

Head	Total grant	Actual expenditure	Excess (+) Saving (-)
		(In lakh of rupees)	
4235 Capital Outlay on Social Security and Welfare			
02 Social Services			
102 Child Welfare			
Plan CENTRALLY SPONSORED (NEW SCHEMES)			
CS001 Construction of Model Anganwadi Buildings under I.C.D.S. III Project			
0	737.00	737.00	92.78 - 644.22
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	800.00	800.00	146.82 - 653.18

Reasons for final saving in the above cases have not been intimated (June, 2006).

APPENDIX**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2005-2006 (Referred to in the Summary Appropriation Accounts at page no. 15)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
3. COUNCIL OF MINISTERS			
Revenue			
Voted	0	10,288	10,288
5. AGRICULTURE			
Revenue			
Voted	0	4,574	4,574
6. ANIMAL RESOURCES DEVELOPMENT			
Revenue			
Voted	0	91,058	91,058
7. BACKWARD CLASSES WELFARE			
Revenue			
Voted	60,76,000	0	-60,76,000
8. CO-OPERATION			
Revenue			
Voted	2,20,000	4,656	-2,15,344
Capital			
Voted	2,48,25,000	2,29,60,206	-18,64,794
9. COMMERCE AND INDUSTRIES			
Revenue			
Voted	1,26,000	0	-1,26,000
10. CONSUMER AFFAIRS			
Revenue			
Voted	0	4,610	4,610
15. EDUCATION (SCHOOL)			
Revenue			
Voted	0	20,349	20,349

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2005-2006 (Referred to in the Summary Appropriation Accounts at page no. 15)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
18. FINANCE			
Revenue			
Voted	7,57,000	98,781	-6,58,219
Charged	0	3,00,56,20,899	3,00,56,20,899
20. FISHERIES			
Revenue			
Voted	0	1,627	1,627
21. FOOD AND SUPPLIES			
Capital			
Voted	0	8,805	8,805
24. HEALTH AND FAMILY WELFARE			
Capital			
Voted	0	27,70,894	27,70,894
25. PUBLIC WORKS			
Revenue			
Voted	2,33,88,96,000	2,87,30,31,331	53,41,35,331
Capital			
Voted	1,20,42,79,000	1,57,00,82,151	36,58,03,151
27. HOME			
Revenue			
Voted	1,00,000	1,14,82,932	1,13,82,932
28. HOUSING			
Capital			
Voted	1,03,85,000	0	-1,03,85,000

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
For 2005-2006 (Referred to in the Summary Appropriation Accounts at page no. 15)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
32. IRRIGATION AND WATERWAYS			
Revenue			
Voted	3,70,24,000	14,46,93,106	10,76,69,106
Capital			
Voted	0	71,044	71,044
34. JUDICIAL			
Revenue			
Voted	10,04,000	13,29,144	3,25,144
36. LAND AND LAND REFORMS			
Revenue			
Voted	15,000	0	-15,000
Capital			
Voted	25,000	0	-25,000
40. PANCHAYAT AND RURAL DEVELOPMENT			
Revenue			
Voted	0	17,22,004	17,22,004
45. PUBLIC HEALTH ENGINEERING			
Revenue			
Voted	7,58,20,000	0	-7,58,20,000
47. RELIEF			
Revenue			
Voted	1,11,73,36,000	1,14,94,35,511	3,20,99,511
50. SUNDERBAN AFFAIRS			
Revenue			
Voted	22,28,000	48,745	-21,79,255

APPENDIX

**Grantwise details of Recoveries adjusted in reduction of expenditure in Accounts
for 2005-2006 (Referred to in the Summary Appropriation Accounts at page no.)**

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/Less (-)
51. TECHNICAL EDUCATION AND TRAINING			
Revenue			
Voted	0	15,909	15,909
53. TRANSPORT			
Revenue			
Voted	1,55,74,000	11,04,10,000	9,48,36,000
Capital			
Voted	5,79,70,000	18,77,10,000	12,97,40,000
54. URBAN DEVELOPMENT			
Revenue			
Voted	55,00,000	1,99,686	-53,00,314
Capital			
Voted	45,00,000	1,59,66,815	1,14,66,815
55. WATER INVESTIGATION AND DEVELOPMENT			
Revenue			
Voted	18,000	5,08,692	4,90,692
56. WOMEN AND CHILD DEVELOPMENT AND SOCIAL WELFARE			
Revenue			
Voted	0	3,64,110	3,64,110
<hr/>			
Total : -			
REVENUE -			
Voted	3,60,06,94,000	4,29,34,77,113	69,27,83,113
Charged	0	3,00,56,20,899	3,00,56,20,899
CAPITAL			
Voted	1,30,19,84,000	1,79,95,69,915	49,75,85,915
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GRAND TOTAL	4,90,26,78,000	9,09,86,67,927	4,19,59,89,927
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Notes and Comments -

Reasons for significant variations in the above cases have not been intimated (June,2006).

E R R A T A

Appropriation Accounts 2005-2006 of the Government of West Bengal

Sl. No.	Page No.	Reference Line/ column	For	Read
1.	20	12 th from top	Supplemen=tary	supplementary
2.	20	1 st from bottom	intimated.	intimated (June, 2006).
3.	66	1 st from bottom	and	as
4.	107	1 st from bottom	part	the part
5.	118	7 th from top	Ways Means Advances	Ways and Means Advances
6.	119	13 th from bottom	Ways Means Advances	Ways and Means Advances
7.	159	2 nd from bottom	- 30.20	30.20
8.	173	17 th from bottom	Standerd of Administrition	Standard of Administration
9.	184	7 th from top	Battallions	Battalions
10.	235	7 th from bottom	Christain	Christian
11.	249	4 th from bottom	546.44	546.43
12.	252	1 st from bottom	entire	of entire
13.	273	3 rd from bottom	yeas	years
14.	276	13 th from bottom	be	by
15.	284--	19 th from bottom	not	not been
16.	292	4 th from bottom	head	sub head
17.	319	21 st from top	by supplementary of fund by supplementary provision	by supplementary provision
18.	322	4 th from bottom	supplementary	supplementary provision

