

Appendix 15

(Refer Paragraph 2.3.1, Page 28)

Statement showing Major Savings

Grant No.	Head of Account	Savings (Rupees in crore)
15	2202-General Education-Elementary Education-Assistance to Non-Government Primary Schools	13.84
	Secondary Education-Payment of service charges to banks	7.25
	Elementary Education-Printing of Nationalised Text Books for the Children at primary stage (PMGY)(ES)	4.00
	Assistance for Upgradation for Development of Elementary Education as recommended by the Eleventh Finance Commission (EFC)(ES)	6.44
	Implementation of Expanded Operation Black Board (ES)	10.78
18	2071-Pensions and Other Retirement benefits-Pension to Employees of Primary, Secondary School, Other Educational Institution/Organisation Colleges Pension Commuted value of Pension to Employees of State-Aided Educational Institution, Ad-hoc Relief	45.99
	2049-Interest Payment-Interest on loan from WBIDFC	129.57
	Interest on Deposits of WBIDFC	100.00
	Interest on Loans from WBIDFC (HUDCO)	44.34
	Interest on General Provident Fund	44.16
21	2235-Social Security and Welfare-Supply of Rice to the APL/BPL families in the TPDS at the subsidised rate	104.54
	2408-Food Storage and Warehousing-Food-District Distribution	9.47
	4408-Capital Outlay on Food Storage and Warehousing-Supply of Rice to the people below poverty line under TPDS at subsidised rate	220.78
24	2211-Family Welfare-Establishment and Maintenance of Rural Family Welfare Centre	20.28
	2210-Medical and Public Health-State Health System Development Project-II	33.48
25	2059-Public Works – Maintenance of other Government non-residential buildings PWD (Civil)	19.21
	Public Works Directorate– Suspense	96.19
	4210-Capital Outlay on Medical and Public Health- Basic Health Project for Upgradation of Primary Health Care Services (EAP) (HF)	38.38
	5054-Capital Outlay on Roads and Bridges-Improvement and Strengthening of flood affected State roads with loan assistance from HUDCO-PWD	15.61
	Scheme under RIDF PW Department	16.41
27	2055-Police-District Police	35.34
	Kolkata Police	23.10
39	2217-Urban Development-Kolkata Urban Services for the Poor (DIFD)(EAP)	57.04
40	2515-Other Rural Development Programmes-Assistance to Panchayati Raj Bodies as recommended by EFC	91.54
44	2852-Industries-Expenditure against ACA received under DFID assisted restructuring of Public Sector Enterprises in WB	65.23
	Total	1252.97

Appendix 16

(Refer Paragraph 2.3.1, Page 28)

Statement showing cases where expenditure fell short by more than Rs 1 crore in each case and also in excess of 10 per cent of the total provision

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
	Revenue Voted		
1 -	State Legislature	5.64 (36)	Not intimated (June 2004)
3 -	Council of Ministers	1.12 (27)	Not intimated (June 2004)
4 -	Agricultural Marketing	1.51 (17)	Not intimated (June 2004)
5 -	Agriculture	46.82 (18)	Not intimated (June 2004)
8 -	Co-operation	9.79 (21)	Savings (Rs 2.88 crore) was due to creation of fund by supplementary provision in March 2004 was stated to be required for meeting the establishment charges. Reasons for final savings in all the cases have not been intimated (June 2004).
10 -	Consumer Affairs	2.59 (13)	Savings (Rs 0.47 crore) was due to supplementary grant required for meeting establishment charges. Reasons for savings in other cases not intimated. Reasons for final saving have not been intimated (June 2004)
11 -	Cottage and Small Scale Industries	13.69 (16)	Not intimated (June 2004)
12 -	Development and Planning	38.98 (23)	Not intimated (June 2004)
17 -	Excise	7.43 (16)	Not intimated (June 2004)
19 -	Fire Services	12.54 (15)	Not intimated (June 2004)
21 -	Food and Supplies	131.01 (38)	Not intimated (June 2004)
22 -	Food Processing Industries and Horticulture	3.39 (27)	Not intimated (June 2004)
23 -	Forest	30.67 (19)	Savings (Rs 8.75 crore) was stated to be non-release of fund by the department due to 10 per cent cut imposed by the Finance Department in case of non-salary items. Reasons for final savings have not been intimated (June 2004)
25 -	Public Works	197.83 (25)	Not intimated (June 2004)
28 -	Housing	10.95 (19)	Not intimated (June 2004)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
30 -	Information and Cultural Affairs	6.15 (12)	Savings (Rs 1.84 crore) was due to augmentation of fund by supplementary provision in March 2004 required for meeting establishment charges. Reasons for savings in other cases and for final savings have not been intimated (June 2004)
32 -	Irrigation and Waterways	58.51 (22)	Not intimated (June 2004)
33 -	Jails	15.78 (20)	Not intimated (June 2004)
34 -	Judicial	20.97 (17)	Not intimated (June 2004)
35 -	Labour	34.04 (20)	Savings (Rs 9.31 crore) was due to augmentation of fund by supplementary provision in March 2004 required for financial assistance to increase number of workers in locked out industries and for government contribution to provident fund scheme for un-organised workers. Reasons for savings in other cases and for final saving in all cases have not been intimated (June 2004)
40 -	Panchayat and Rural Development	110.73 (13)	Savings (Rs 91.54 crore) was due to creation of fund by supplementary provision obtained in March 2004 required for meeting the non-plan expenditure on account of Local Bodies Grants under EFC recommendation which has been transferred from state plan to non-plan. Savings (Rs 7.92 crore) was due to creation of funds by supplementary provision in March 2004 required to provide the matching state share to the Central Assistance under IAY and SGRY. Reasons for savings in other cases have not been intimated (June 2004). Reasons for final savings in all cases except the former one have not been intimated.
42 -	Personnel and Administrative Reforms	1.46 (12)	Not intimated (June 2004)
43 -	Power and Non-conventional Energy Sources	51.56 (91)	Not intimated (June 2004)
44 -	Public Enterprises	70.93 (98)	Savings was due to creation of fund by supplementary grant required for arrear payment of the early retirement scheme for employees towards payment of grants under DFID assisted restructuring of Public Sector Enterprises Scheme in West Bengal
46 -	Refugee Relief and Rehabilitation	5.47 (26)	Not intimated (June 2004)
48 -	Science and Technology	1.27 (40)	Not intimated (June 2004)
51 -	Technical Education and Training	13.99 (21)	Not intimated (June 2004)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
52 -	Tourism	5.15 (33)	Not intimated (June 2004)
53 -	Transport	104.35 (27)	Not intimated (June 2004)
54 -	Urban Development	84.71 (42)	Not intimated (June 2004)
	Capital Voted		
5 -	Agriculture	8.06 (100)	Not intimated (June 2004)
6 -	Animal Resources Development	6.96 (91)	Reasons were stated to be due to non-release of fund by the Finance Department
7 -	Backward Classes Welfare	5.56 (75)	Creation of fund by supplementary provision in March 2004 was stated to be required for larger investment in West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation. Reasons for non-utilisation of fund have not been intimated (June 2004)
8 -	Co-operation	2.23 (37)	Saving was attributed to correction of misclassification in ledger balance corresponding to sub-head '002', '008' and '011' under the same major head
11 -	Cottage and Small Scale industries	4.00 (14)	Not intimated (June 2004)
14 -	Education (Mass)	6.21 (96)	Not intimated (June 2004)
15 -	Education (School)	10.44 (97)	Not intimated (June 2004)
18 -	Finance	17.17 (54)	Savings (Rs 8.39 crore) was due to creation of fund by obtaining supplementary provision in March 2004 required for payment of non-plan loan to the Government servants. Reasons for savings in other cases have not been intimated. Reasons for final savings have not been intimated (June 2004)
19 -	Fire Services	3.97 (79)	Not intimated (June 2004)
20 -	Fisheries	16.24 (81)	Savings (Rs 3.99 crore) was due to creation of fund by obtaining supplementary provision required for creation of infrastructure facilities for Fisheries programme under RIDF. Reasons for savings in other cases have not been intimated. Reasons for final savings have not been intimated (June 2004)
21 -	Food and Supplies	230.28 (100)	Not intimated (June 2004)
23 -	Forest	13.43 (100)	Not intimated (June 2004)

	Description of the grant/appropriation	Amount of Savings (Percentage) (Rupees in crore)	Reasons for savings
24 -	Health and Family Welfare	13.32 (83)	Savings (Rs 2.25 crore) was due to augmentation of fund by supplementary provision in March 2004 required for purchase of new machinery and equipment for Medical Education and Medical Colleges and Infrastructure development in Government Hospitals. Reasons for savings in other cases and for final savings in all cases have not been intimated (June 2004).
25 -	Public Works	2.12 (44)	Not intimated (June 2004)
28 -	Housing	13.75 (88)	Not intimated (June 2004)
31 -	Information Technology	13.43 (100)	Not intimated (June 2004)
32 -	Irrigation and Waterways	30.37 (20)	Not intimated (June 2004)
38 -	Minorities Development and Welfare	1.05 (21)	Not intimated (June 2004)
44 -	Public Enterprises	19.66 (27)	Not intimated (June 2004)
45 -	Public Health Engineering	12.81 (16)	Not intimated (June 2004)
46 -	Refugee Relief and Rehabilitation	4.25 (80)	Savings was due to non-issue of sanction by the Finance Department within the time frame and occurrence of minus expenditure due to correction of misclassification in Proforma Accounts. Reasons for final saving have not been intimated (June 2004)
50 -	Sunderban Affairs	4.83 (58)	Not intimated (June 2004)
52 -	Tourism	2.64 (93)	Not intimated (June 2004)
53 -	Transport	103.55 (52)	Not intimated (June 2004)
56 -	Women and Child Development and Social Welfare	8.42 (78)	Not intimated (June 2004)
	Revenue Charged		
25 -	Public Works	2.32 (43)	Not intimated (June 2004)
34 -	Judicial	6.73 (20)	Not intimated (June 2004)
46 -	Refugee Relief and Rehabilitation	3.07 (54)	Savings was due to adoption of economic measures. Reasons for final savings have not been intimated (June 2004)
	Total	1659.90	

Appendix 17

(Refer Paragraph 2.3.2, Page 28)

Statement showing persistent savings in excess of Rs 1 crore in each case and 20 per cent or more of the provisions

Description of the Grant	Savings / percentage (Rupees in crore)		
	2001-2002	2002-2003	2003-2004
Revenue – Voted			
1 - State Legislature	4.73 (25)	6.90 (34)	5.64 (36)
3 - Council of Ministers	1.53 (34)	1.58 (37)	1.12 (27)
8 - Co-operation	13.02 (25)	9.51 (21)	9.79 (21)
33 - Jails	20.60 (27)	15.81 (22)	15.78 (20)
52 - Tourism	6.06 (38)	5.50 (44)	5.15 (33)
Capital – Voted			
8 - Cooperation	11.81 (43)	9.64 (39)	2.23 (37)
20 - Fisheries	2.01 (67)	12.93 (44)	16.24 (81)
24 - Health and Family Welfare	1.97 (88)	1.98 (100)	13.32 (83)
25 - Public Works	126.67 (46)	118.47 (59)	211.99 (44)
28 - Housing	126.67 (46)	8.32 (28)	13.75 (88)
52 - Tourism	2.56 (55)	4.77 (79)	2.64 (93)

Appendix 18

(Refer Paragraph 2.3.5, Page 30)

Statement showing cases where supplementary provisions proved unnecessary

	Description of the grant/appropriation	Section	Original grant/ appropriation	Supplementary grant/ appropriation	Actual expenditure	Savings
			Rupees	Rupees	Rupees	Rupees
A	- Voted					
7	- Backward Classes Welfare	Capital	74152000	11038000	29579421	55610579
8	- Co-operation	Revenue	406229000	64653000	372979628	97902372
10	- Consumer Affairs	Revenue	174062000	20171000	168301166	25931834
11	- Cottage and Small Scale Industries	Capital	264876000	28324000	253174123	40025877
12	- Development and Planning	Revenue	1438995000	233732000	1282930560	389796440
17	- Excise	Revenue	437080000	24780000	387575450	74284550
18	- Finance	Capital	220910000	95000000	144245724	171664276
20	- Fisheries	Capital	183745000	17755000	39080275	162419725
24	- Health and Family Welfare	Revenue	13444575000	193777000	12839396471	798955529
		Capital	80583000	80165000	27519883	133228117
30	- Information and Cultural Affairs	Revenue	465366000	40811000	444725300	61451700
33	- Jails	Revenue	741898000	36802000	620902676	157797324
35	- Labour	Revenue	1575852000	148932000	1384389839	340394161
		Capital	600000	400000	345628	654372
42	- Personnel and Administrative Reforms	Revenue	112020000	4703000	102157659	14565341
44	- Public Enterprises	Revenue	14535000	707489000	12749031	709274969
		Capital	712225000	6275000	521889143	196610857
	Total : A - Voted		20347703000	1714807000	18631941977	3430568023
B	- Charged					
2	- Governor	Revenue	27132000	658000	25823638	1966362
30	- Information and Cultural Affairs	Revenue	-	437000	-	437000
35	- Labour	Revenue	-	8600000	-	8600000
	Total : B – Charged		27132000	9695000	25823638	11003362
	Total: A and B		20374835000	1724502000	18657765615	3441571385

Appendix 19

(Refer Paragraph 2.3.5, Page30)

Statement showing cases where supplementary provision obtained proved excessive (Saving in each case being more than Rs 10 lakh)

	Description of the grant/ appropriation	Section	Original grant/ appropriation	Supplementary provision	Actual expenditure	Saving
			Rupees	Rupees	Rupees	Rupees
A	- Voted					
4	- Agricultural Marketing	Capital	25629000	7581000	29643233	3566767
38	- Minorities Development and Welfare	Revenue	21457000	4020000	22251662	3225338
39	- Municipal Affairs	Revenue	8701048000	1076052000	8852525131	924574869
40	- Panchayat and Rural Development	Revenue	6462875000	2014666000	7370194201	1107346799
43	- Power and Non-Conventional Energy Sources	Capital	21743800000	9925000000	31174589000	494211000
45	- Public Health Engineering	Revenue	2273478000	414043000	2575573084	111947916
49	- Sports and Youth Services	Revenue	232365000	240505000	466245839	6624161
50	- Sunderban Affairs	Revenue	143109000	94405000	216175070	21338930
		Capital	26880000	56920000	35471697	48328303
	Total : A - Voted		39630641000	13833192000	50742668917	2721164083
B	- Charged					
25	- Public Works	Capital	3880000	2663000	4935044	1607956
27	- Home	Revenue	78102000	2862000	80361913	602087
53	- Transport	Capital	114583000	471000	114858032	195968
	Total : B - Charged		196565000	5996000	200154989	2406011
	Total : A + B		39827206000	13839188000	50942823906	2723570094

Appendix 20

(Refer Paragraph 2.3.5, Page 30)

Statement showing cases where supplementary provision proved insufficient

Description of the grant/ appropriation	Section	Original grant/ appropriation	Supplementary provision	Actual expenditure	Final excess
		Rupees	Rupees	Rupees	Rupees
A - Voted					
7 - Backward Classes Welfare	Revenue	1916250000	18633000	2063109368	128226368
29 - Industrial Reconstruction	Capital	146200000	31155000	316600418	139245418
31 - Information Technology	Revenue	31715000	23023000	59303576	4565576
51 - Technical Education and Training	Capital	7333000	5807000	142000643	128860643
54 - Urban Development	Capital	153268000	4534000	256884158	99082158
55 - Water Investigation and Development	Capital	258891000	94090000	360776267	7795267
56 - Women and Child Development and Social Welfare	Revenue	2837189000	596113000	3469387491	36085491
Total : A - Voted		5350846000	773355000	6668061921	543860921
B - Charged					
9 - Commerce and Industries	Revenue	-	18689000	20064904	1375904
18 - Finance	Capital	80553901000	35376568000	221001856908	105071387908
27 - Home	Capital	34962000	3240000	38211376	9376
47 - Relief	Revenue	48400000	126517000	422084000	247167000
Total : B - Charged		80637263000	35525014000	221482217188	105319940188
Total : A and B		85988109000	36298369000	228150279109	105863801109

Appendix 21

(Refer Paragraph 2.3.5, Page 30)

Statement showing cases where expenditure exceeded the Budget Provision but no supplementary grant was obtained

Description of the grant/ appropriation	Section	Original grant/ appropriation	Actual expenditure	Final excess
		Rupees	Rupees	Rupees
A - Voted				
9 - Commerce and Industries	Revenue	753990000	1301347313	547357313
16 - Environment	Revenue	48767000	79155523	30388523
37 - Law	Capital	-	16800000	16800000
47 - Relief	Capital	-	2680000	2680000
Total : A - Voted		802757000	1399982836	597225836
B - Charged				
5 - Agriculture	Capital	9837000	10263015	426015
36 - Land and Land Reforms	Revenue	26612000	905193969	878581969
43 - Power and Non-Conventional Energy Sources	Capital	21628000	21777408	149408
Total : B - Charged		58077000	937234392	879157392
Total : A and B		860834000	2337217228	1476383228

Appendix 22

(Refer Paragraph 2.3.6, Page 30)

Statement showing injudicious re-appropriation resulting in excess expenditure

Serial Number	Grant Number	Major head affecting the grant	Total provision	Re-appropriation	Total grant	Expenditure	Amount of excess
			(R u p e e s i n c r o r e)				
1	5	2401-Crop Husbandry	0.60	(+) 0.02	0.62	1.55	(+) 0.93
2	15	2202-General Education	29.44	(-) 11.79	17.65	19.38	(+) 1.73
			26.94	(-) 26.85	0.09	5.23	(+) 5.14
			13.52	(-) 12.68	0.84	10.29	(+) 9.45
			1963.62	(-) 39.80	1923.82	2012.16	(+) 88.34
			96.48	(-) 32.50	63.98	102.28	(+) 38.30
			2.69	(-) 1.93	0.76	4.33	(+) 3.57
3	23	2406-Forestry and Wild Life	2.29	(-) 2.29	-	0.96	(+) 0.96
4	25	5054-Capital Outlay on Roads and Bridges	15.00	(-) 13.45	1.55	2.13	(+) 0.58
			20.00	(-) 15.40	4.60	9.82	(+) 5.22
			0.85	(+) 2.56	3.41	4.39	(+) 0.98
			0.14	(+) 2.49	2.63	5.03	(+) 2.40
			20.23	(-) 6.63	13.60	29.71	(+) 16.11
5	29	6860-Loans for Consumer Industries	5.62	(+) 5.00	10.62	19.80	(+) 9.18
6	31	2251-Secretariat Social Services	0.50	(+) 1.00	1.50	2.42	(+) 0.92
7	32	2711-Flood Control and Drainage	16.62	(-) 7.51	9.11	10.93	(+) 1.82
			15.62	(-) 4.44	11.18	11.81	(+) 0.63
		4711-Capital Outlay on Flood Control Projects	3.50	(+) 2.12	5.62	6.67	(+) 1.05
			15.24	(+) 12.11	27.35	30.95	(+) 3.60
8	35	2235-Social Security and Welfare	1.22	(+) 1.23	2.45	6.95	(+) 4.50
			11.48	(-) 0.20	11.28	17.12	(+) 5.84
9	43	6801-Loans for Power Projects	120.00	(-) 74.62	45.38	46.18	(+) 0.80
10	44	6857-Loans for Chemical and Pharmaceutical Industries	855.66	(+) 431.00	1286.66	1850.61	(+) 663.95
			7.00	(+) 0.63	7.63	11.56	(+) 3.93
11	55	4702-Capital Outlay on Minor Irrigation	14.45	(+) 4.77	19.22	20.96	(+) 1.74

Appendix 23

(Refer Paragraph 2.3.6, Page 30)

Statement showing injudicious re-appropriation resulting in savings

Serial Number	Grant Number	Major head affecting the grant	Total provision	Re-appropriation	Total grant	Expenditure	Amount of savings
(R u p e e s i n c r o r e)							
1	5	2401-Crop Husbandry	2.40	(-) 1.98	0.41	0.27	(-) 0.14
			20.00	(-) 6.81	13.19	12.59	(-) 0.60
			4.05	(-) 1.34	2.71	-	(-) 2.71
2	6	2403-Animal Husbandry	14.62	(-) 0.06	14.56	11.41	(-) 3.15
			4.06	(+) 0.24	4.30	3.09	(-) 1.21
3	15	2202-General Education	1389.27	(-) 56.16	1333.11	1319.27	(-) 13.84
			28.46	(-) 4.12	24.34	22.71	(-) 1.63
			26.86	(-) 1.77	25.09	24.46	(-) 0.63
			17.41	(-) 2.76	14.65	11.65	(-) 3.00
			22.46	(+) 1.92	24.38	17.13	(-) 7.25
4	22	2401-Crop Husbandry	3.50	(-) 0.72	2.78	1.88	(-) 0.90
		6860-Loans for Consumer Industries	0.25	(-) 0.25	-	2.21	(-) 2.21
5	23	2406-Forestry and Wild Life	10.01	(-) 2.89	7.12	6.22	(-) 0.90
			12.31	(-) 7.71	4.60	3.39	(-) 1.21
			0.39	(-) 0.39	-	0.53	(-) 0.53
6	25	2059-Public Works	1.98	(-) 0.56	1.42	(-) 10.52	(-) 11.94
			9.10	(-) 2.60	6.50	5.07	(-) 1.43
			104.35	(-) 18.25	86.10	77.69	(-) 8.41
			2.08	(-) 0.38	1.70	0.73	(-) 0.97
		5054-Capital Outlay on Roads and Bridges	40.00	(-) 12.35	27.65	17.30	(-) 10.35
			17.00	(-) 6.36	10.64	4.31	(-) 6.33
		36.88	(-) 2.06	34.82	26.98	(-) 7.84	
7	29	6858-Loans for Engineering Industries	4.00	(-) 4.00	-	(-) 16.21	(-) 16.21
8	30	2220-Information and Publicity	10.00	(+) 1.83	11.83	9.99	(-) 1.84
9	32	2701-Major and Medium Irrigation	20.90	(-) 3.17	17.73	17.21	(-) 0.52
			30.02	(-) 2.45	27.57	23.65	(-) 3.92
			6.91	(-) 2.42	4.49	0.23	(-) 4.72
			2.69	(-) 0.51	2.18	1.04	(-) 1.14
			2.13	(-) 0.79	1.34	0.20	(-) 1.14
			26.28	(-) 0.94	25.34	21.38	(-) 3.96
			21.81	(+) 6.32	28.13	25.30	(-) 2.83
		4701-Capital Outlay on Major and Medium Irrigation	30.00	(-) 22.16	7.84	5.23	(-) 2.61
		4711-Capital Outlay on Flood Control Projects	11.92	(-) 4.31	7.61	3.43	(-) 4.18
			10.00	(-) 2.44	7.56	5.18	(-) 2.38
10	35	2210-Medical and Public Health	43.91	(+) 0.28	44.19	34.52	(-) 9.67
11	43	6801-Loans for Power Projects	60.00	(-) 52.07	7.93	-	(-) 7.93
			36.60	(+) 9.68	46.28	37.56	(-) 8.72
		6860-Loans for Consumer Industries	5.00	(-) 1.00	4.00	-	(-) 4.00
		4801-Capital Outlay on Power Projects	136.84	(+) 10.00	146.84	141.84	(-) 5.00
12	46	2235-Social Security and Welfare	5.65	(-) 2.41	3.24	2.58	(-) 0.66
13	47	2245-Relief on Account of Natural Calamities	19.50	(-) 2.18	17.32	3.13	(-) 14.19
			6.00	(-) 0.09	5.91	2.47	(-) 3.44
14	53	3055-Road Transport	92.78	(-) 2.02	90.76	88.57	(-) 2.19
15	54	3451-Secretariat Economic Services	6.36	(-) 2.63	3.72	2.81	(-) 0.91
		3604-Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	106.00	(-) 22.27	83.73	39.92	(-) 43.81

Appendix 24

(Refer Paragraph 2.3.8, Page 31)

Statement showing cases where the whole amount of savings (Rs 1 crore and above) remained unsurrendered

		Description of the grant	Savings	Amount Surrendered
			(Rupees in crore)	
		Revenue (Voted)		
1	-	State Legislature	5.64	-
3	-	Council of Ministers	1.12	-
4	-	Agricultural Marketing	1.51	-
10	-	Consumer Affairs	2.59	-
11	-	Cottage and Small Scale Industries	13.69	-
12	-	Development and Planning	38.98	-
17	-	Excise	7.43	-
19	-	Fire Services	12.54	-
20	-	Fisheries	2.48	-
21	-	Food and Supplies	131.01	-
24	-	Health and Family Welfare	79.90	-
26	-	Hill Affairs	4.47	-
30	-	Information and Cultural Affairs	6.15	-
32	-	Irrigation and Waterways	58.51	-
33	-	Jails	15.78	-
34	-	Judicial	20.97	-
36	-	Land and Land Reforms	8.77	-
40	-	Panchayat and Rural Development	110.73	-
42	-	Personnel and Administrative Reforms	1.46	-
44	-	Public Enterprises	70.93	-
45	-	Public Health Engineering	11.19	-
48	-	Science and Technology	1.27	-
50	-	Sunderban Affairs	2.13	-
51	-	Technical Education and Training	13.99	-
52	-	Tourism	5.15	-
55	-	Water Investigation and Development	6.31	-
		Revenue (Charged)		
18	-	Finance	343.46	-
		Capital (Voted)		
5	-	Agriculture	8.06	-
7	-	Backward Classes Welfare	5.56	-
8	-	Co-operation	2.23	-
11	-	Cottage and Small Scale Industries	4.00	-
14	-	Education (Mass)	6.21	-
15	-	Education (School)	10.44	-
19	-	Fire Services	3.97	-
20	-	Fisheries	16.24	-
21	-	Food and Supplies	230.28	-
23	-	Forest	13.43	-
24	-	Health and Family Welfare	13.32	-
27	-	Home	1.52	-
28	-	Housing	13.75	-
31	-	Information Technology	13.43	-
32	-	Irrigation and Waterways	30.37	-
34	-	Judicial	6.73	-
38	-	Minorities Development and Welfare	1.05	-
39	-	Municipal Affairs	53.38	-
44	-	Public Enterprises	19.66	-
45	-	Public Health Engineering	12.81	-
50	-	Sunderban Affairs	4.83	-
52	-	Tourism	2.64	-
53	-	Transport	103.55	-
56	-	Women and Child Development and Social Welfare	8.42	-
		Total	1564.04	

Appendix 25

(Refer Paragraph 2.3.8, Page 31)

Statement showing Grants/Appropriations in which large savings (Rs 1 crore and above) had not been surrendered

	Description of the grant	Total Savings	Amount surrendered	Amount not surrendered	Percentage not surrendered
		(R u p e e s i n c r o r e)			
Revenue (Voted)					
5	- Agriculture	46.82	11.81	35.01	75
6	- Animal Resources Development	26.20	2.84	23.36	89
8	- Co-operation	9.79	0.62	9.17	94
13	- Education (Higher)	16.77	0.11	16.66	99
18	- Finance	213.05	0.31	212.74	99
23	- Forest	30.68	21.34	9.34	30
25	- Public Works	197.83	22.29	175.54	88
27	- Home	102.38	0.22	102.16	99
28	- Housing	10.95	7.60	3.35	31
35	- Labour	34.04	1.45	32.59	96
39	- Municipal Affairs	92.46	0.52	91.94	99
43	- Power and Non-Conventional Energy Sources	51.56	2.17	49.39	96
47	- Relief	22.92	3.98	18.94	83
53	- Transport	104.35	0.03	104.32	99
Revenue (Charged)					
25	- Public Works	2.32	0.10	2.22	96
Capital (Voted)					
6	- Animal Resources Development	6.96	5.22	1.74	25
22	- Food Processing and Horticulture	6.03	3.88	2.15	36
54	- Urban Development	84.71	45.10	39.61	47
Total		959.82	129.59	830.23	

Appendix 26

(Refer Paragraph 2.3.8, Page 31)

Statement showing Grants/Appropriations in which amount surrendered in March 2004

	Description of the grant/appropriation	Grant/ Appropriation	Amount Surrendered (Rupees in crore)
2	- Governor	Revenue (Voted)	0.14
5	- Agriculture	Revenue (Voted)	11.81
6	- Animal Resources Development	Revenue (Voted)	2.84
		Capital (Voted)	5.22
8	- Co-operation	Revenue (Voted)	0.62
13	- Education (Higher)	Revenue (Voted)	0.11
18	- Finance	Revenue (Voted)	0.31
22	- Food Processing Industries and Horticulture	Capital (Voted)	3.88
23	- Forest	Revenue (Voted)	21.34
25	- Public Works	Revenue (Voted)	0.22
		Revenue (Charged)	0.10
		Capital (Voted)	1.27
		Capital (Charged)	0.16
35	- Labour	Revenue (Voted)	1.45
39	- Municipal Affairs	Revenue (Voted)	0.52
43	- Power and Non-conventional Energy Sources	Revenue (Voted)	2.17
		Capital (Voted)	709.61
46	- Refugee Relief and Rehabilitation	Revenue (Voted)	6.62
		Capital (Voted)	3.99
47	- Relief	Revenue (Voted)	3.98
53	- Transport	Revenue (Voted)	0.03
		Total	776.39

Appendix 27

(Refer Paragraph 2.3.9, Page 31)

Statement showing expenditure incurred without provision

(Rupees in lakh)

Description of Grant and Major Head		Expenditure incurred
Grant No. 4 –	2435-Other Agricultural Programme-01-Marketing and Quality Control-800-Other Expenditure-Plan-State Plan (Annual Plan and Tenth Plan)-SP 012-Subsidy for marketing of Potatoes produced in West Bengal	70.00
Grant No. 5 –	2402-Soil and Water Conservation-102-Soil Conservation-Plan – Centrally Sponsored (New Schemes)-CS 002-Soil Conservation in the Catchment of River Valley Project, Teesta	153.43
Grant No. 7 -	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)-SP 050-Provision against SCA for Tribal Sub-Plan	1982.31
Grant No. 8 -	6425-Loans for Co-operation -00-106-Loans to Multipurpose Rural Co-operatives-Non-Plan-002-Warehousing and Marketing Co-operatives-Loans for Establishment of Co-operative Storage Godowns and Cold Storage	776.40
	011-Processing Co-operatives-Loans for Development of Co-operative Processing Societies and Cold Storage	314.14
	107-Loans to Credit Co-operatives-Non-Plan-008-Loans for Integrated Co-operative Development Project	370.91
Grant No. 9 –	Commerce and Industries-6860-Loans for Consumer Industries-60-Others - Plan-State Plan (Annual Plan and Tenth Plan)	854.68
Grant No. 11-	6851-Loans for Village and Small Industries-00-190-Loans to Public Sector and Other Undertakings-Non-Plan-011-Public Undertakings- Loans to West Bengal Small Industries Corporation	1105.93
Grant No. 16-	2215-Water Supply and Sanitation-02-Sewerage and Sanitation-106-Prevention of Air and Water Pollution-Plan-State Plan (Annual Plan and Tenth Plan)-SP 018-Industrial Pollution Control Project (OECF)	450.31
Grant No. 18-	2049-Interest Payment-01-Interest on Internal Debt-101-Interest on Market Loans (Charged)-Non-Plan-053-7 per cent loan 1993 WB	5948.13
	059-6.20 per cent West Bengal-SDL-2013	7894.38
	04-Interest on Loans and Advances from Central Government – 104 – Interest on Loans for Non-Plan Schemes (Charged) – Non-Plan-001-Interest on special medium term Non-Plan Loan	2014.80
	60-Interest on Other Obligations-701-Miscellaneous – Non-Plan-007-8.5 per cent Special Bonds (Power Bonds)	25038.14
	6003-Internal Debt of the State Government -109-Loans from other Institutions-Non-Plan-014-Loans for West Bengal Infrastructure Development Finance Corporation	66665.08
	020-Loans from WBIDFC (HUDCO)	5236.39
Grant No. 18-	110-Ways and Means Advances from the Reserve Bank of India – Non-Plan-002-Ways and Means Advances from the Reserve Bank of India – Special	243903.00
	003-Ways and Means Advances from the Reserve Bank of India-Shortfall	3600.58
	004-Ways and Means Advances from the Reserve Bank of India - Overdraft	684049.10
	111-Special Securities issued to National Small Savings Funds of the Central Government-Non-Plan-004-Government of West Bengal (NSSF) (Non-transferable) Special Securities	90416.00

Description of Grant and Major Head		Expenditure incurred
Grant No. 20-	4405-Capital Outlay on Fisheries-00-101-Inland Fisheries-Plan-State Plan (Annual Plan and Tenth Plan)-SP 005-Infrastructure facilities for fisheries programme under RIDF-II	241.05
Grant No.23 -	2406-Forestry and Wild Life-02-Environmental Forestry and Wild Life-800-Other Expenditure-Plan-Central Sector(New Schemes)-CS 001-Conservation and Management of Sunderban Mangrove in West Bengal	112.00
Grant No. 25-	3054-Roads and Bridges-80-General-001-Direction and Administration-Non-Plan-001-Establishment charges transferred from the revenue head '2059'-Public Works	406.14
Grant No. 27-	2055-Police-00-800-Other Expenditure-Non-Plan-002-Additional Police appointed for the performance of Agency Functions	243.00
Grant No. 28-	2216-Housing-80-General-800-Other Expenditure-Non-Plan-001- Grants to WBHB for payment of Interest Liabilities to WBIDFC- Subsidy	478.40
Grant No 29-	6860-Loans for Consumer Industries-60-Others-190-Loans to Public Sector and Other Undertakings-Non-Plan-002-Loans to Krishna Silicate	2113.92
Grant No 30-	2205-Art and Culture-800-Other Expenditure-Plan-State Plan (Annual Plan and Tenth Plan)-SP 046-ACA as Grant for Swami Vivekananda Memorial and Cultural Centre, Shimla Street, Kolkata	250.00
Grant No 34-	2014-Administration of Justice-00-105-Civil and Session Courts-Plan-Centrally Sponsored (New Schemes)-CS 001-Computerisation and Networking of City Civil Courts in Kolkata	197.00
Grant No 37-	6217-Loans for Urban Development-01-State Capital Development- 191 – “Loans to Local Bodies, Corporations, etc.”-Plan-State Plan (Annual Plan and Tenth Plan)-SP 017-Loans to KMDA for Surface Water Supply to South Dum Dum and Dum Dum Municipalities and Bidhannagar Township	124.00
Grant No 38-	4235-Capital Outlay on Social Security and Welfare-Plan-State Plan (Annual Plan and Tenth Plan)-SP-001-Investment in Scheme of Share Capital of NMDFC(MD)	100.00
Grant No 39-	2217-Urban Development -05-Other Urban Development Schemes-Plan-State Plan (Annual Plan and Tenth Plan)-SP 041-Municipal Development (World Bank)	502.82
	80-General-800-Other Expenditure-Non-Plan-005-Assistance to Urban Local Bodies as recommended by Eleventh Finance Commission	3727.92
Grant No 40-	2515-Other Rural Development Programmes-00-800-Other Expenditure-Plan-State Plan (Annual Plan and Tenth Plan)-SP 022-Assistance to Panchayati Raj Bodies for meeting its committed liability for completion of infrastructure schemes	2000.00
Grant No 43-	6801-Loans for Power Projects-00-202-Thermal Power Generation – Non-Plan-010-Loans to WBPDC towards adjustment of dues to CPSUS converted to Power Bonds	11316.00
	Plan-State Plan (Annual Plan and Tenth Plan)-SP 001-Loans to West Bengal State Electricity Board on Account of OECF Teesta Canal Fall	791.00
	Non-Plan-003-Loans to WB Powr Development Corporation Limited	50000.00

Description of Grant and Major Head		Expenditure incurred
Grant No 44-	6858-Loans for Engineering Industries-Non-Plan-004-Loans to Westinghouse Saxby Farmer Limited	691.28
	6860-Loans for Consumer Industries-Non-Plan-003-Loans to West Bengal Plywood Limited	1116.60
	004-Loans to Lily Biscuit	1661.41
	501-Loans to West Bengal Industrial Development Corporation	2978.00
	Plan-State Plan(Annual Plan and Tenth Plan)-SP 002-Loans to Krishna Silicate	501.80
Grant No 46-	6250-Loans for Other Social Services-800-Other Loans-Plan-State Plan (Annual Plan and Tenth Plan)- SP 001-Loans under Additional Employment Programme	1594.31
Grant No 47-	2245-Relief on Account of Natural Calamities-02-Floods and Cyclones etc.-106-Repairs and restoration of damaged roads and bridges-Non-Plan-011-Emergent repair of roads, culverts, bridges, etc. damaged/destroyed by natural calamities	596.57
	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	468.08
	003-Contribution of States towards the Corpus fund under national Agriculture Insurance Scheme (NAIS)	1454.30
Grant No 49-	2403-Animal Husbandry-001-Dirction and Administration-Plan- Centrally Sponsored (New Schemes)-CS 001-17 th Quinquennial Livestock Census (AD)	202.58
Grant No 51-	2405-Loans for Fisheries-195-Loans to Fisheries Co-operatives-Non-Plan – ND 001-Loans to Primary/Central Fishermen’s Co-operative Societies to avail NCDC assistance	1379.35
Grant No 53-	5055-Capital Outlay on Road Transport-800-Other Expenditure-Non-Plan – 011-Calcutta Transport Infrastructure Development Project Design and Construction of Fly-over Improvement of Road Inter sections through OECF loan Assistance	958.70
Grant No 54-	2215-Water Supply and Sanitation-Plan-Centrally Sponsored (New Schemes)-CS 001- Central share for implementation of the scheme under Ganga Action Plan-Plan Phase-II	1500.00
	6217-Loans for Urban Development –Plan-State Plan (Annual Plan and Tenth Plan)-SP-017-Loans to KMDA for Surface Water Supply to South Dum Dum and Dum Dum Municipalities and Bidhannagar Township	1908.24
	Total	1230418.18

Appendix 28

(Refer Paragraph 2.3.10, Page 31)

Statement showing inadequate budgetary control

a) Surrender in excess of actual savings

	Description of the grant/appropriation	Section	Savings (Rupees in crore)	Surrendered
15	- Education (School)	Revenue – Voted	249.28	375.08
22	- Food Processing Industries and Horticulture	Revenue – Voted	3.39	4.41
29	- Industrial Reconstruction	Revenue – Voted	0.41	0.44
43	- Power and Non-Conventional Energy Sources	Capital – Voted	49.42	709.61
46	- Refugee Relief and Rehabilitation	Revenue – Voted	5.47	6.62
		Total	307.97	1096.16

b) Surrender in spite of excess expenditure

	Description of the grant/appropriation	Section	Excess (Rupees in crore)	Surrendered
9	- Commerce and Industries	Revenue – Voted	54.74	0.56
29	- Industrial Reconstruction	Capital – Voted	13.92	1.43
54	- Urban Development	Capital – Voted	9.91	1.86
		Total	78.57	3.85

Appendix 29

(Refer Paragraph 2.6, Page 33)

Statement showing DDOs operating PLAs and continuing the same over the years

	Name of the DDO		C l o s i n g b a l a n c e a s o n 3 1 . 3 . 2 0 0 4 (R u p e e s i n c r o r e)
	DM, Nadia		4 . 8 7

	DM, South 24 Parganas		3 . 3 4
	DM, North 24 Parganas		1 5 . 3 3
	DM, Coochbehar		5 . 5 2
	DM, Uttar Dinajpur		1 3 . 2 3
	DM, Dakshin Dinajpur		7 . 7 8
	DM, Hooghly		1 . 8 6

	DM, Purulia		5 . 5 7
	DM, Bardhaman		1 3 . 2 3
	DM, Birbhum		4 . 5 1
	DM, Purba Medinipur		3 . 5 9
	DM, Paschim Medinipur		5 . 3 9
	DM, Bankura		4 . 3

			9
	DM, Jalpaiguri		1 7 · 3 1
	DM, Darjeeling		6 · 1 2
	DM, Malda		1 3 · 6 4
	DM, Murshidabad		4 · 9 6
	DM, Howrah		4 · 7 6

<p>SP, Bardhaman*</p>			<p>1 . 1 5</p>
<p>DG & IG of Police, W.B.</p>			<p>0 . 1 8</p>
<p>Addl. Director, ARD, Haringhata Farm, Nadia*</p>			

* These three DDOs opened PLAs in consultation with the Accountant General (Accounts and Entitlement)

	Joint. Director, ARD(Poultry), Kolkata*		0 . 0 4
			0 . 7 3
	Superintendent, Medical College Hospital, Kolkata.		0 . 9 5
	Superintendent, National Medical College Hospital, Kolkata.		0 . 4 8
	Total		1 3 9 . 4 4

Appendix 31

(Refer Paragraph 2.6, Page 33)

Statement showing unauthorized drawal of fund in advance and deposit thereof in the PLAs

Sl. No.	Name of the DDO	Date of drawal of advance and deposit thereof in PLA	Amount drawn in advance (Rupees in crore)
1.	DM, South 24 Parganas	31.03.2004	0.61
2.	DM, North 24 Parganas	During October 2003 to 31.03.2004	8.06
3.	DM, Nadia	16.02.2004 & 31.03.2004	1.07
	Total		9.74

Appendix 32

(Refer Paragraph 2.6, Page 33)

Statement showing PLAs remaining inoperative over the years

	N a m e o f t h e D D O	P u r p o s e o f o p e n i n g o f t h e P L A	D a t e f r o m w h i c h t h e P L A r e m a i n e d i n

f P o l i c e .					
S u p e r i n t e n d e n t o f P o l i c e , B a r d h a m a n .		F o r r u n n i n g d i s t r i b u t i o n o f P o l i c e R a t i o n (s c h		J u l y 1 9 9 8	

			e m e d i s c o n t i n u e d) .			
		A d d i t i o n a l D i r e c t o r , A R D , H a r i n g h a t a	A / c N o . I F o r r u n n i n g d i f f e r e n t s c h e m			1 9 7 7

F a r m , N a d i a	e s A / c N o . I I F o r r u n n i n g d i f f e r e n t p r o g r a m m e s u n d e r W o r	1 9 . 0 3 . 1 9 8 0
--	---	--

		<p style="text-align: center;">I d F o o d P r o g r a m m e</p>			
		<p style="text-align: center;">A / c N o . I I I F o r r u n n i n g d i f f e r e n t p r o g</p>			<p style="text-align: center;">2 1 . 0 1 . 2 0 0 2</p>

	<p>r a m m e s u n d e r W o r l d F o o d P r o g r a m m e</p>		
<p>S u p e r i n t e n d e n t , N a t i o n</p>	<p>F o r h o l d i n g d e p a r t m e n t</p>		<p>2 8 . 0 5 . 1 9 9 9</p>

<p>a l M e d i c a l C o l l e g e H o s p i t a l , K o l k a t a .</p>	<p>a l r e c e i p t s (a n u n d e c o u r s e) a s d e p o s i t i n t h e P L A</p>			
<p>S u p</p>	<p>F o r</p>		<p>1 9 9</p>	

e r i n t e n d e n t , M e d i c a l C o l l e g e H o s p i t a l , K o l k a t a .	h o l d i n g d e p a r t m e n t a l r e c e i p t s (a n u n d u e c o u r s e) a s d e p o	8 - 9 9
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	S i t i n t h e P L A			
Total				

Appendix 33

(Refer Paragraph 2.7, Page 34)

Statement showing department wise drawals of AC Bills during 1987-2004 and adjustment awaited there against upto 2003-2004

	Name of Department	A m o u n t C r a w n g A c c o u n t s (R u p e e s i n L a k h)	A m o u n t a w a i t i n g a d j u s t m e n t
	Animal Resources Developm	7 8 3 .	7 1 0 .

	ent	7 5
	Backward Classes Welfare	-
	Commerc e & Industries	1 2 3 . 8 8
	Developm ent & Planning	2 5 . 0 0
	Education	2 0 8 . 1 4
	Finance	1 7 3 . 8 1
	Health and Family Welfare	6 2 4 . 7 2
	Personnel and Administr ative	2 8 . 4

	Reforms	0	0
	Home (Police)	2 5 7 4 · 5 7	2 8 7 4 · 5 7
	Home(Tra nsport)	5 0 · 0 0	5 0 · 0 0
	Informatio n and Cultural Affairs	4 · 9 5	4 · 9 5
	Labour	1 5 · 3 6	1 5 · 3 6
	Land & Land Reforms	4 0 2 2 · 2 0	3 4 6 2 · 6 0
	Panchayat s and Rural Developm ent	1 8 · 8 8	4 9 · 1 7
	Public Service Commissi on	0 · 0 3	9 · 6 3

	Relief Departme nt		3 9 4 . 9 2
	Social Welfare		9 1 0 . 5 8
	Tourism		8 4 . 7 4
	Total		9 7 5 1 . 2 2

Total drawals - **113.33 crore**
Total adjustment - **15.82 crore**
Total unadjusted advance - **97.51 crore**