



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

Appropriation Accounts 2024-25



Government of West Bengal

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

APPROPRIATION ACCOUNTS

2024-25

GOVERNMENT OF WEST BENGAL

TABLE OF CONTENTS

					Page(s)
Introductory	..	..	..		iii
Summary of Appropriation Accounts	..	..	..		v-xxv
Report of the Comptroller and Auditor General of India	..	..	..		xxvii-xxix
Appropriation Accounts –					
Sl. No.	Grant No.	Name of Grant / Appropriation			
1.	1	Legislative Assembly Secretariat	..	..	1-4
2.	2	Governor's Secretariat	..	..	5-7
3.	3	Council of Ministers [Home (C & E)]	..	..	8-9
4.	4	Agricultural Marketing	..	..	10-16
5.	5	Agriculture	..	..	17-37
6.	6	Animal Resources Development	..	..	38-54
7.	7	Backward Classes Welfare	..	..	55-64
8.	8	Cooperation	..	..	65-76
9.	10	Consumer Affairs	..	..	77-80
10.	11	Micro, Small & Medium Enterprises and Textiles	..	..	81-99
11.	14	Mass Education Extension & Library Services	..	..	100-107
12.	15	School Education	..	..	108-129
13.	16	Environment	..	..	130-133
14.	18	Finance	..	..	134-166
15.	19	Fire & Emergency Services	..	..	167-170
16.	20	Fisheries	..	..	171-179
17.	21	Food & Supplies	..	..	180-194
18.	22	Food Processing Industries and Horticulture	..	..	195-202
19.	23	Forests	..	..	203-213
20.	24	Health & Family Welfare	..	..	214-249
21.	25	Public Works	..	..	250-266
22.	28	Housing	..	..	267-271
23.	30	Information & Cultural Affairs	..	..	272-285
24.	31	Information Technology & Electronics	..	..	286-290
25.	32	Irrigation & Waterways	..	..	291-310
26.	33	Correctional Administration	..	..	311-316
27.	34	Judicial	..	..	317-332
28.	35	Labour	..	..	333-339

Sl. No.	Grant No.	Name of Grant / Appropriation				
29.	37	Law	..	..	..	340-341
30.	38	Minority Affairs & Madrasah Education	..	..	..	342-358
31.	40	Panchayats & Rural Development	..	..	..	359-388
32.	41	Parliamentary Affairs	..	..	..	389-390
33.	42	Personnel & Administrative Reforms	..	..	..	391-396
34.	43	Power	..	..	..	397-408
35.	45	Public Health Engineering	..	..	..	409-416
36.	49	Youth Services and Sports	..	..	..	417-421
37.	50	Sunderban Affairs	..	..	..	422-425
38.	51	Technical Education, Training & Skill Development	..	..	..	426-434
39.	52	Tourism	..	..	..	435-440
40.	53	Transport	..	..	..	441-455
41.	55	Water Resources Investigation & Development	..	..	..	456-465
42.	58	Paschimanchal Unnayan Affairs	..	..	..	466-469
43.	59	Self-Help Groups & Self-Employment	..	..	..	470-474
44.	61	Chief Minister's Office	..	..	..	475
45.	62	North Bengal Development	..	..	..	476-479
46.	65	Tribal Development	..	..	..	480-490
47.	68	Home and Hill Affairs	..	..	..	491-515
48.	69	Land & Land Reforms and Refugee Relief & Rehabilitation ..	..	..	..	516-524
49.	70	Higher Education	..	..	..	525-539
50.	71	Planning and Statistics	..	..	..	540-545
51.	72	Urban Development and Municipal Affairs ..	..	..	..	546-572
52.	73	Disaster Management and Civil Defence	..	..	..	573-588
53.	74	Women & Child Development and Social Welfare	..	..	..	589-604
54.	75	Industry, Commerce and Enterprises	..	..	..	605-613
55.	76	Science and Technology and Biotechnology ..	..	..	..	614-616
56.	77	Programme Monitoring	..	..	..	617-618
57.	78	Non-conventional and Renewable Energy Sources	..	..	..	619-620
58.	79	Public Enterprises and Industrial Reconstruction	..	..	..	621-625
		Appendix	..	..	..	626-635
		List of New Services for the year 2024-2025 ..	..	..	..	636-645
		List of New Instrument of Services for the year 2024-2025 ..	..	..	..	646-659

Note- Grant No. 29 and 44 have been discontinued with effect from the year 2018-2019. Grant Nos. 9, 12, 13, 17, 26, 27, 36, 39, 46, 47, 48, 54, 56, 57, 60, 63, 64, 66 and 67 have been discontinued with effect from the year 2019-2020.

INTRODUCTORY

This compilation containing the Appropriation Accounts of the Government of West Bengal for the year 2024-2025 presents the Accounts of sums expended in the year ended the 31 March 2025 compared with the sums specified in the Schedules appended to the Appropriation Act passed under Articles 204 and 205 of the Constitution of India.

In these Accounts -

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

Charged appropriations and expenditure are shown in italics.

The following norms which have been approved by the Public Accounts Committee of West Bengal Legislature in its meeting held on 21 November 2003 have been adopted for comments on the Appropriation Accounts.

SAVING

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

Charged Appropriation :

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

EXCESS

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

Charged Appropriation :

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

**Summary
of
Appropriation Accounts**

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
		(₹ in thousand)		
1	LEGISLATIVE ASSEMBLY SECRETARIAT			
	Revenue -			
	Voted	94,78,58	84,83,10	9,95,48
	Charged	66,14	49,58	16,56
	Capital -			
	Voted	25,00,01	58,54	24,41,47
	Charged	..	..	..
2	GOVERNOR'S SECRETARIAT			
	Revenue -			
	Voted	..	..	..
	Charged	22,39,04	15,20,41	7,18,63
	Capital -			
	Voted	..	..	..
	Charged	71,40	..	71,40
3	COUNCIL OF MINISTERS [HOME (C&E)]			
	Revenue -			
	Voted	74,13,95	72,09,30	2,04,65
	Charged	..	..	..
	Capital -			
	Voted	..	..	..
	Charged	..	..	..
4	AGRICULTURAL MARKETING			
	Revenue -			
	Voted	91,65,16	35,05,36	56,59,80
	Charged	..	..	..
	Capital -			
	Voted	3,32,00,03	1,34,47,04	1,97,52,99
	Charged	..	..	..
5	AGRICULTURE			
	Revenue -			
	Voted	96,60,88,15	87,68,33,17	8,92,54,98
	Charged	..	..	..
	Capital -			
	Voted	2,00,59,03	11,18,47	1,89,40,56
	Charged	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
6 ANIMAL RESOURCES DEVELOPMENT				
Revenue -				
Voted	10,44,96,69	9,24,10,58	1,20,86,11	..
Charged	..	..	..	..
Capital -				
Voted	2,94,73,95	2,57,01,89	37,72,06	..
Charged	88,36	88,34	2	..
7 BACKWARD CLASSES WELFARE				
Revenue -				
Voted	22,11,53,80	19,92,83,85	2,18,69,95	..
Charged	..	..	..	..
Capital -				
Voted	72,78,27	37,75,46	35,02,81	..
Charged	..	..	..	..
8 COOPERATION				
Revenue -				
Voted	5,31,40,68	3,74,36,51	1,57,04,17	..
Charged	35,03,54	17,86,44	17,17,10	..
Capital -				
Voted	17,52,02	3,23,03	14,28,99	..
Charged	70,00,00	69,84,71	15,29	..
10 CONSUMER AFFAIRS				
Revenue -				
Voted	1,20,34,25	1,01,15,41	19,18,84	..
Charged	..	..	..	..
Capital -				
Voted	13,42,01	3,95,32	9,46,69	..
Charged	..	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
11 MICRO, SMALL & MEDIUM ENTERPRISES AND TEXTILES				
Revenue -				
Voted	6,41,82,86	3,74,93,04	2,66,89,82	..
Charged	1,88,00	59,90	1,28,10	..
Capital -				
Voted	6,31,15,59	1,19,12,74	5,12,02,85	..
Charged	7,27,00	5,57,29	1,69,71	..
14 MASS EDUCATION EXTENSION & LIBRARY SERVICES				
Revenue -				
Voted	3,96,69,79	2,11,92,64	1,84,77,15	..
Charged	..	..	..	..
Capital -				
Voted	7,65,01	61,25	7,03,76	..
Charged	..	..	..	..
15 SCHOOL EDUCATION				
Revenue -				
Voted	4,17,77,50,22	3,47,00,75,78	70,76,74,44	..
Charged	..	..	..	..
Capital -				
Voted	4,89,20,00	1,84,88,65	3,04,31,35	..
Charged	..	..	..	..
16 ENVIRONMENT				
Revenue -				
Voted	95,79,44	32,00,75	63,78,69	..
Charged	..	..	..	..
Capital -				
Voted	10,57,51	..	10,57,51	..
Charged	..	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
18 FINANCE				
Revenue -				
Voted	3,62,31,09,95	2,73,19,30,67	89,11,79,28	..
Charged	4,63,44,08,89	4,55,42,13,37	8,01,95,52	..
Capital -				
Voted	2,94,02,04	77,79,59	2,16,22,45	..
Charged	6,13,16,35,17	3,13,80,56,35	2,99,35,78,82	..
19 FIRE & EMERGENCY SERVICES				
Revenue -				
Voted	3,58,04,67	3,47,64,18	10,40,49	..
Charged	75	75	..	..
Capital -				
Voted	1,35,87,61	75,95,21	59,92,40	..
Charged	1,85	1,85	..	..
20 FISHERIES				
Revenue -				
Voted	4,36,10,03	2,04,79,08	2,31,30,95	..
Charged	1,65,00	44,07	1,20,93	..
Capital -				
Voted	87,50,00	50,43,90	37,06,10	..
Charged	7,50,00	4,03,27	3,46,73	..
21 FOOD & SUPPLIES				
Revenue -				
Voted	1,01,76,55,70	1,73,11,37,23	..	71,34,81,53 (71,34,81,52,815)
Charged	1	..	1	..
Capital -				
Voted	1,14,60,00	16,06,42	98,53,58	..
Charged	3,93,01	1,51,98	2,41,03	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE				
Revenue -				
Voted	1,94,97,47	1,09,04,88	85,92,59	..
Charged	..	..	..	..
Capital -				
Voted	51,57,50	9,45,76	42,11,74	..
Charged	..	..	..	..
23 FORESTS				
Revenue -				
Voted	9,31,38,79	6,54,56,43	2,76,82,36	..
Charged	..	..	..	..
Capital -				
Voted	1,34,52,51	53,56,80	80,95,71	..
Charged	..	..	..	..
24 HEALTH & FAMILY WELFARE				
Revenue -				
Voted	1,93,14,04,89	1,70,54,91,00	22,59,13,89	..
Charged	5,00,01	50,53	4,49,48	..
Capital -				
Voted	28,70,38,19	15,71,85,67	12,98,52,52	..
Charged	4,67,99	1,26,20	3,41,79	..
25 PUBLIC WORKS				
Revenue -				
Voted	16,32,76,83	17,84,09,26	..	1,51,32,43 (1,51,32,43,202)
Charged	11,09,39	10,58,68	50,71	..
Capital -				
Voted	61,62,10,26	46,15,52,15	15,46,58,11	..
Charged	57,69,50	56,88,18	81,32	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
28 HOUSING				
Revenue -				
Voted	1,99,72,02	1,91,81,08	7,90,94	..
Charged	..	..	..	..
Capital -				
Voted	1,49,50,01	1,36,06,88	13,43,13	..
Charged	..	..	..	..
30 INFORMATION & CULTURAL AFFAIRS				
Revenue -				
Voted	8,71,74,90	5,80,11,16	2,91,63,74	..
Charged	..	..	..	..
Capital -				
Voted	1,09,32,50	17,89,54	91,42,96	..
Charged	..	..	..	..
31 INFORMATION TECHNOLOGY & ELCTRONICS				
Revenue -				
Voted	2,09,66,44	45,15,09	1,64,51,35	..
Charged	..	..	..	..
Capital -				
Voted	20,12,81	21,55,95	..	1,43,14
				(1,43,13,484)
Charged	..	..	..	..
32 IRRIGATION & WATERWAYS				
Revenue -				
Voted	10,70,32,06	9,32,75,18	1,37,56,88	..
Charged	78,08	66,11	11,97	..
Capital -				
Voted	30,03,83,06	11,86,91,75	18,16,91,31	..
Charged	10,47,60	2,75,94	7,71,66	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
33	CORRECTIONAL ADMINISTRATION			
Revenue -				
Voted	3,56,28,18	3,35,46,43	20,81,75	..
Charged	..	..	..	..
Capital -				
Voted	60,06,55	99,90,14	..	39,83,59
				(39,83,59,365)
Charged	..	..	..	..
34	JUDICIAL			
Revenue -				
Voted	11,58,49,02	10,57,69,32	1,00,79,70	..
Charged	3,31,20,16	2,82,13,10	49,07,06	..
Capital -				
Voted	2,42,84,80	2,13,96,37	28,88,43	..
Charged	..	..	..	..
35	LABOUR			
Revenue -				
Voted	11,73,99,87	11,01,13,56	72,86,31	..
Charged	..	..	..	..
Capital -				
Voted	25,00,01	1,04,72	23,95,29	..
Charged	..	..	..	..
37	LAW			
Revenue -				
Voted	19,54,17	15,24,08	4,30,09	..
Charged	..	..	..	..
Capital -				
Voted	1,00,01	..	1,00,01	..
Charged	..	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
38	MINORITY AFFAIRS & MADRASAH EDUCATION			
Revenue -				
Voted	35,82,61,25	27,35,64,69	8,46,96,56	..
Charged	..	..	..	..
Capital -				
Voted	19,48,10,01	3,91,54,14	15,56,55,87	..
Charged	..	..	..	..
40	PANCHAYATS & RURAL DEVELOPMENT			
Revenue -				
Voted	2,62,79,63,73	2,01,04,72,84	61,74,90,89	..
Charged	11,00,00	4,03,78	6,96,22	..
Capital -				
Voted	35,12,08,37	21,42,40,70	13,69,67,67	..
Charged	..	..	..	..
41	PARLIAMENTARY AFFAIRS			
Revenue -				
Voted	21,88,41	4,02,53	17,85,88	..
Charged	..	..	..	..
Capital -				
Voted	3,00	1,41	1,59	..
Charged	..	..	..	..
42	PERSONNEL & ADMINISTRATIVE REFORMS			
Revenue -				
Voted	3,30,88,91	2,69,03,11	61,85,80	..
Charged	12,35	15,03	..	2,68
				(2,68,283)
Capital -				
Voted	81,51,00	61,36,79	20,14,21	..
Charged	1,20	25,12	..	23,92
				(23,92,000)

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
		(₹ in thousand)		
43 POWER				
Revenue -				
Voted	25,54,67,25	39,95,26,37	..	14,40,59,12 (14,40,59,11,612)
Charged	2,62,00	91,46	1,70,54	..
Capital -				
Voted	20,76,29,75	18,69,51,53	2,06,78,22	..
Charged	23,00,00	1,75,03	21,24,97	..
45 PUBLIC HEALTH ENGINEERING				
Revenue -				
Voted	14,78,77,88	13,76,22,73	1,02,55,15	..
Charged	..	..	..	..
Capital -				
Voted	45,35,92,45	50,86,18,81	..	5,50,26,36 (5,50,26,36,462)
Charged	..	..	..	..
49 YOUTH SERVICES AND SPORTS				
Revenue -				
Voted	6,08,44,36	1,12,33,13	4,96,11,23	..
Charged	..	..	..	..
Capital -				
Voted	2,25,00,00	8,58,88	2,16,41,12	..
Charged	..	..	..	..
50 SUNDERBAN AFFAIRS				
Revenue -				
Voted	1,18,94,11	85,91,92	33,02,19	..
Charged	..	..	..	..
Capital -				
Voted	5,08,00,00	1,71,50,11	3,36,49,89	..
Charged	..	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT				
Revenue -				
Voted	11,29,75,08	7,35,04,56	3,94,70,52	..
Charged	..	..	..	..
Capital -				
Voted	2,49,76,20	64,52,11	1,85,24,09	..
Charged	..	..	..	..
52 TOURISM				
Revenue -				
Voted	3,11,91,92	88,89,43	2,23,02,49	..
Charged	..	..	..	..
Capital -				
Voted	2,08,00,01	43,84,29	1,64,15,72	..
Charged	..	..	..	..
53 TRANSPORT				
Revenue -				
Voted	12,54,98,44	11,99,06,98	55,91,46	..
Charged	32,56	32,56	..	..
Capital -				
Voted	11,05,87,19	3,80,48,54	7,25,38,65	..
Charged	49,19	49,19	..	..
55 WATER RESOURCES INVESTIGATION & DEVELOPMENT				
Revenue -				
Voted	6,54,04,63	5,79,61,61	74,43,02	..
Charged	..	..	..	..
Capital -				
Voted	9,59,09,00	4,92,44,87	4,66,64,13	..
Charged	..	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
58 PASCHIMANCHAL UNNAYAN AFFAIRS				
Revenue -				
Voted	17,81,60	13,83,76	3,97,84	..
Charged	..	..	..	..
Capital -				
Voted	7,36,00,00	80,44,83	6,55,55,17	..
Charged	..	..	..	..
59 SELF-HELP GROUPS & SELF-EMPLOYMENT				
Revenue -				
Voted	7,66,11,53	1,02,22,06	6,63,89,47	..
Charged	..	..	..	..
Capital -				
Voted	25,00,02	1,01,11	23,98,91	..
Charged	..	..	..	..
61 CHIEF MINISTER'S OFFICE				
Revenue -				
Voted	12,58,19	10,14,68	2,43,51	..
Charged	..	..	..	..
Capital -				
Voted	..	..	..	..
Charged	..	..	..	..
62 NORTH BENGAL DEVELOPMENT				
Revenue -				
Voted	21,02,67	15,12,08	5,90,59	..
Charged	..	..	..	..
Capital -				
Voted	8,70,00,00	7,37,19,72	1,32,80,28	..
Charged	..	..	..	..
65 TRIBAL DEVELOPMENT				
Revenue -				
Voted	9,12,92,00	6,71,19,64	2,41,72,36	..
Charged	..	..	..	..
Capital -				
Voted	2,90,90,00	1,36,72,93	1,54,17,07	..
Charged	..	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
68 HOME AND HILL AFFAIRS				
Revenue -				
Voted	1,41,20,65,71	1,39,62,82,50	1,57,83,21	..
Charged	1,47,95	83,76	64,19	..
Capital -				
Voted	6,70,90,53	2,12,04,43	4,58,86,10	..
Charged	3,00,00	2,49,18	50,82	..
69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION				
Revenue -				
Voted	12,48,03,55	10,78,20,61	1,69,82,94	..
Charged	..	..	..	..
Capital -				
Voted	2,51,00,00	23,82,07	2,27,17,93	..
Charged	9,89,53	9,89,52	1	..
70 HIGHER EDUCATION				
Revenue -				
Voted	61,12,35,92	58,11,83,90	3,00,52,02	..
Charged	..	..	..	..
Capital -				
Voted	2,91,89,10	1,13,70,49	1,78,18,61	..
Charged	..	..	..	..
71 PLANNING AND STATISTICS				
Revenue -				
Voted	5,96,92,74	4,19,41,55	1,77,51,19	..
Charged	..	..	..	..
Capital -				
Voted	10,50,00	2,60,78	7,89,22	..
Charged	..	..	..	..

Summary of Appropriation Accounts
2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
72	URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS			
Revenue -				
Voted	98,14,90,28	73,87,82,68	24,27,07,60	..
Charged	10,00,01	77,97	9,22,04	..
Capital -				
Voted	41,99,07,30	17,31,36,80	24,67,70,50	..
Charged	9,99	9,98	1	..
73	DISASTER MANAGEMENT AND CIVIL DEFENCE			
Revenue -				
Voted	34,43,60,14	22,74,05,45	11,69,54,69	..
Charged	4,88,07,00	4,83,69,40	4,37,60	..
Capital -				
Voted	1,79,60,73	13,32,74	1,66,27,99	..
Charged	21,92	21,91	1	..
74	WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE			
Revenue -				
Voted	3,50,94,65,47	3,92,49,45,62	..	41,54,80,15 (41,54,80,14,973)
Charged	..	..	..	..
Capital -				
Voted	89,33,17	1,02,91,86	..	13,58,69 (13,58,69,040)
Charged	..	..	..	..
75	INDUSTRY, COMMERCE AND ENTERPRISES			
Revenue -				
Voted	3,92,21,95	1,00,56,07	2,91,65,88	..
Charged	..	..	..	..
Capital -				
Voted	10,71,53,51	89,25,46	9,82,28,05	..
Charged	..	..	..	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
76	SCIENCE AND TECHNOLOGY AND BIOTECHNOLOGY			
Revenue -				
Voted	79,12,41	38,38,95	40,73,46	..
Charged	..	..	..	..
Capital -				
Voted	..	..	..	..
Charged	..	..	..	..
77	PROGRAMME MONITORING			
Revenue -				
Voted	4,91,57	9,00	4,82,57	..
Charged	..	..	..	..
Capital -				
Voted	..	..	..	..
Charged	..	..	..	..
78	NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES			
Revenue -				
Voted	45,66,37	45,26,56	39,81	..
Charged	..	..	..	..
Capital -				
Voted	39,51,00	8,57,44	30,93,56	..
Charged	..	..	..	..
79	PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION			
Revenue -				
Voted	32,19,58	25,63,78	6,55,80	..
Charged	..	..	..	..
Capital -				
Voted	39,00,01	24,89	38,75,12	..
Charged	5,00,00	57	4,99,43	..

Summary of Appropriation Accounts

2024-2025

Number and name of grant or appropriation	Total grant or appropriation	Expenditure	Expenditure compared with total grant or appropriation	
			Saving (4)	Excess (Actual Excess in ₹) (5)
(1)	(2)	(3)		
(₹ in thousand)				
Total - Voted -				
Revenue:	24,21,18,56,21	21,92,09,36,91	3,57,90,72,53	1,28,81,53,23 (1,28,81,53,22,602)
Capital :	3,97,30,83,64	2,28,66,50,97	1,74,69,44,45	6,05,11,78 (6,05,11,78,351)
Total : Voted	28,18,49,39,85	24,20,75,87,88	5,32,60,16,98	1,34,86,65,01 (1,34,86,65,00,953)
Charged -				
Revenue:	4,72,67,40,88	4,63,61,36,90	9,06,06,66	2,68 (2,68,283)
Capital :	6,15,21,23,71	3,15,38,54,61	2,99,82,93,02	23,92 (23,92,000)
Total : Charged	10,87,88,64,59	7,78,99,91,51	3,08,88,99,68	26,60 (26,60,283)
Grand Total :	39,06,38,04,44	31,99,75,79,39	8,41,49,16,66	1,34,86,91,61 (1,34,86,91,61,236)

Notes:

During the year 2024-2025, Government of West Bengal incurred an expenditure of ₹2,68,18,74,13 thousand under 127 nos. of New Service heads of account and ₹57,87,29 thousand under 258 nos. of New Instrument of service heads of account. Such expenditures are unauthorised as per provision of Article 205 of the Constitution of India and Para 382 of the West Bengal Financial Rules. List of such expenditures are given at pages from 636 to 659.

Summary of Appropriation Accounts

2024-2025

The excesses over the following voted grants require regularisation:-

Revenue Portion

Number and Name of the grant

21	FOOD & SUPPLIES
25	PUBLIC WORKS
43	POWER
74	WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Capital Portion

Number and Name of the grant

31	INFORMATION TECHNOLOGY & ELCTRONICS
33	CORRECTIONAL ADMINISTRATION
45	PUBLIC HEALTH ENGINEERING
74	WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

The excesses over the following charged appropriations require regularisation:-

Revenue Portion

Number and Name of the grant

42	PERSONNEL AND ADMINISTRATIVE REFORMS
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Capital Portion

Number and Name of the grant

42	PERSONNEL AND ADMINISTRATIVE REFORMS
----	--------------------------------------

Summary of Appropriation Accounts

2024-2025

The expenditure shown in the summary of Appropriation Accounts does not include ₹55,669 thousand spent out of advances from the Contingency Fund which was not recouped to the Fund till the close of the year. Details of expenditure incurred are furnished below :-

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance	Date of Sanction (₹ in thousand)	Expenditure from the advance	Date of recoupment of advance in the subsequent year
1	2235 Social Security and Welfare	68	6,13	31.01.2024	6,13	Not yet recouped
2	2235 Social Security and Welfare	68	5,23	28.01.2025	5,23	Not yet recouped
3	2235 Social Security and Welfare	68	34,14	13.03.2025	34,14	Not yet recouped
4	2235 Social Security and Welfare	68	4,18	18.03.2025	4,18	Not yet recouped
		Total - 2235	49,68		49,68	
5	2408 Food,Storage and Warehousing	21	46,62	06.02.2025	46,62	Not yet recouped
		Total - 2408	46,62		46,62	
6	2701 Medium Irrigation	32	10,00	17.03.2025	10,00	Not yet recouped
		Total - 2701	10,00		10,00	
7	2711 Flood Control and Drainage	32	1,25	24.06.2024	1,25	Not yet recouped
8	2711 Flood Control and Drainage	32	1,61	03.07.2024	1,61	Not yet recouped
9	2711 Flood Control and Drainage	32	7,88	20.12.2024	7,88	Not yet recouped
		Total - 2711	10,74		10,74	
10	4059 Capital Outlay on Public Works	73	66,24	18.03.2024	66,24	Not yet recouped
		Total - 4059	66,24		66,24	
11	4235 Capital Outlay on Social Security and Welfare	69	1,32	25.03.2025	1,32	Not yet recouped
12	4235 Capital Outlay on Social Security and Welfare	69	1,32	25.03.2025	1,32	Not yet recouped
		Total - 4235	2,64		2,64	
13	4700 Capital Outlay on Major Irrigation	32	68	06.06.2024	68	Not yet recouped
		Total - 4700	68		68	
14	4701 Capital Outlay on Medium Irrigation	32	11,24	22.03.2023	11,24	Not yet recouped
		Total - 4701	11,24		11,24	

Summary of Appropriation Accounts
2024-2025

Sl. No.	Major Head	Grant / Appropriation No.	Amount of advance	Date of Sanction (₹ in thousand)	Expenditure from the advance	Date of recoupment of advance in the subsequent year
15	4711 Capital Outlay on Flood Control Projects	32	1,22	21.01.2025	1,22	Not yet recouped
16	4711 Capital Outlay on Flood Control Projects	32	49,42	31.01.2025	49,42	Not yet recouped
17	4711 Capital Outlay on Flood Control Projects	32	1,29,64	28.02.2025	1,29,64	Not yet recouped
18	4711 Capital Outlay on Flood Control Projects	32	18,67	23.03.2025	18,67	Not yet recouped
Total - 4711			1,98,95		1,98,95	
19	5054 Capital Outlay on Roads and Bridges	25	2,25	06.12.2021	2,25	Not yet recouped
20	5054 Capital Outlay on Roads and Bridges	25	13,65	11.11.2024	13,65	Not yet recouped
21	5054 Capital Outlay on Roads and Bridges	25	1,44,00	21.03.2025	1,44,00	Not yet recouped
Total - 5054			1,59,90		1,59,90	
Grand Total :			5,56,69		5,56,69*	

* Amounts of advances drawn from the Contingency Fund but remained un-recouped till the close of the year 2024-2025. Out of such un-recouped amount ₹2,25 thousand (Sl. No. 19) relates to the year 2021-2022, ₹11,24 thousand (Sl. No. 14) relates to the year 2022-2023, ₹72,37 thousand (Sl. Nos. 1 & 10) relates to the year 2023-2024 and ₹4,70,83 thousand (Sl. Nos. 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13, 15, 16, 17, 18, 20 & 21) relates to the year 2024-2025.

Summary of Appropriation Accounts

2024-2025

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 2024-2025 and that shown in the Finance Accounts for the year is shown below :-

	Revenue		Capital	
	(₹ in thousand)			
	Voted	Charged	Voted	Charged
Total expenditure according to the Appropriation Accounts	21,92,09,36,91	4,63,61,36,90	2,28,66,50,97	3,15,38,54,61
Deduct - Total of Recoveries shown in Appendix	1,21,43,14,23	59,62	6,15,70,51	..
Net total expenditure as shown in Statement No. 11 of the Finance Accounts	20,70,66,22,68	4,63,60,77,28	2,22,50,80,46	3,15,38,54,61

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

Report of the Comptroller and Auditor General of India

Audit of the Appropriation Accounts of the Government of West Bengal

Opinion

The Appropriation Accounts of the Government of West Bengal for the year ended 31 March 2025, present the accounts of the sums expended in the year compared with the sums specified in the schedules appended to the Appropriation Acts passed under Articles 204 and 205 of the Constitution of India. The Finance Accounts of the Government for the year showing the financial position along with the accounts of the receipts and disbursements of the Government for the year are presented separately.

On the basis of the information and explanations that my officers required and have obtained and as a result of test audit of the accounts, in my opinion, the Appropriation Accounts read with the observations in this compilation present fairly the accounts of the sums expended in the year ended 31 March 2025 compared with the sums specified in the schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

Observations arising from audit of these accounts as well as audit conducted during the year or earlier years are contained in my Financial, Compliance and Performance Audit Reports on the Government of West Bengal being presented separately for the year ended 31 March 2025.

Basis for Opinion

The conduct of audit is in accordance with the CAG's Auditing Standards. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. The audit evidence that we have obtained provides a basis for my opinion.

Responsibilities for Preparation of the Initial and Subsidiary Accounts

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

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

Responsibilities for Compilation of Annual Accounts

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

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

Responsibilities for the Audit of the Annual Accounts

The audit of the Annual Accounts is conducted through the Office of the Principal Accountant General (Audit-I), West Bengal in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for expressing an opinion on these Accounts based on the results of such audit.

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

Emphasis of Matter

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

- (i) There was an excess disbursement of ₹13,486.92 crore over the authorisation made by the State Legislature in respect of eight grants during the financial year 2024-25. Excess disbursement of ₹57,263.62 crore in respect of 56 grants pertaining to the years 2009-10 to 2023-24 is yet to be regularised by the State Legislature.

[Summary of Appropriation Accounts]

- (ii) According to Para 14 of the West Bengal Budget Manual, "Expenditure for which no provision has been made in the Budget estimate of the current year should rarely, if ever, be incurred". The Memorandum No. 3229(47)-FB dated 26.05.1981 issued by the Finance Department, Government of West Bengal while prescribing the criteria for treating an expenditure as a New Service/New Instrument of Service, also emphasized that such expenditure should not be incurred without obtaining specific approval of the Legislature in the form of Supplementary Demands for Grants. It was however, seen that an expenditure of ₹26,818.74 crore had been incurred in 127 new services under 31 Grants and ₹57.87 crore in 258 new instrument of services under 43 Grants without budget provision during 2024-25.

[Paragraph 2(v) of NTFA 2024-25]

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

(K. SANJAY MURTHY)

Comptroller and Auditor General of India

Date: 20 NOV 2025

Place: New Delhi

Grant No. 1 LEGISLATIVE ASSEMBLY SECRETARIAT

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2011 Parliament/ State/ Union Territory Legislatures			
2059 Public Works			
Voted -			
Original	87,75,37	94,78,58	84,83,10
Supplementary	7,03,21		
Amount surrendered during the year (31 March 2025)			(-) 9,95,48
Charged -			
Original	50,11	66,14	49,58
Supplementary	16,03		
Amount surrendered during the year (31 March 2025)			(-) 16,56
			Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

4070 Capital Outlay on other Administrative Services

Voted -

Original	25,00,00	25,00,01	58,54
Supplementary	1		
Amount surrendered during the year (31 March 2025)			(-) 24,41,47
			Nil

Notes and Comments

(i) During the year, department incurred an expenditure of ₹15 thousand which falls under New instrument of service. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹995.48 lakh (10.50 per cent of total budget provision). Out of such saving no portion was surrendered by the department during the year.

(ii) In view of the above saving, supplementary provision of ₹703.21 lakh proved to be unnecessary.

(iii) Similar saving of ₹848.91 lakh (11.11 per cent of the total budget provision) was also noticed in the grant during 2023-2024.

Grant No. 1 LEGISLATIVE ASSEMBLY SECRETARIAT

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2059 Public Works			
	01 Office Buildings			
	051 Construction			
	Administrative Expenditure			
1.	003 Assembly Secretariat [LA]			
	O 291.05	291.05	206.25	(-)84.80

Reasons for saving in the above sub-head have not been intimated (June 2025).

2011 Parliament/ State/ Union Territory Legislatures

02 State/Union Territory Legislatures

103 Legislative Secretariat

Administrative Expenditure

2.	001 Assembly Secretariat [LA]			
	O 3,942.00	4,155.98	3,959.98	(-) 196.00
	S 243.98			
	R (-) 30.00			

Reduction of fund through re-appropriation to the head of account '4070-00-001-035' was done to release fund under Head of Account '4070-00- 001-035-60-00-V ' for Computerization in West Bengal Legislative Assembly Secretariat. Supplementary provision was made for salaries and establishment expenses of the Legislative Assembly. However, reasons for saving have not been intimated (June 2025).

Grant No. 1 LEGISLATIVE ASSEMBLY SECRETARIAT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2011 Parliament/ State/ Union Territory Legislatures				
	<i>02 State/Union Territory Legislatures</i>			
	101 Legislative Assembly			
Administrative Expenditure				
3.	001 Establishment of the Members of Legislative Assembly [LA]			
	O 4,527.89	4,987.12	4,302.62	(-)684.50
	S 459.23			

Supplementary provision was made for salaries and establishment expenses of the Legislative Assembly. Reasons for saving have not been intimated (June 2025).

Revenue (*Charged*)

(i) The appropriation closed with a saving of ₹16.56 lakh (25.04 per cent of total appropriation). No portion of the saving was surrendered by the department during the year.

(ii) In view of the saving, supplementary provision of ₹16.03 lakh proved to be unnecessary.

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2011 Parliament/ State/ Union Territory Legislatures				
	<i>02 State/Union Territory Legislatures</i>			
	101 Legislative Assembly			
Administrative Expenditure				
4.	001 Establishment of the Members of Legislative Assembly [LA]			
	O 42.90	58.93	42.38	(-) 16.55
	S 16.03			

Supplementary provision was made for salaries and establishment expenses of the Legislative Assembly. Reasons for saving have not been intimated (June 2025).

Capital (*Voted*)

(i) The grant closed with a saving of ₹2,441.47 lakh (97.66 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) Token supplementary provision of ₹0.01 lakh was obtained for funding newly opened Head of Account under Major Head '4070-Capital Outlay on Other Administrative Services' for procurement of IT items.

Grant No. 1 LEGISLATIVE ASSEMBLY SECRETARIAT

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	1,874.72	81.16
2022-2023	1,584.82	72.04
2021-2022	1,265.03	60.24
2020-2021	1,730.00	86.50
2019-2020	1,477.91	84.40

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
5.	058 Legislative Assembly Secretariat [LA]			
	O	2,500.00	2,500.00	24.40
				(-) 2,475.60

Reasons for saving in the above sub-head have not been intimated (June 2025).

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

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

Major Head

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

Charged -

<i>Original</i>	22,25,88	22,39,04	15,20,41	(-)7,18,63
<i>Supplementary</i>	13,16			
Amount surrendered during the year (31 March 2025)				Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Charged -

<i>Original</i>	71,40	71,40	..	(-)71,40
<i>Supplementary</i>	..			
Amount surrendered during the year (31 March 2025)				Nil

Notes and Comments -

Revenue (*Charged*)

- (i) The appropriation closed with a saving of ₹718.63 lakh (32.10 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the appropriation during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	844.56	40.45
2022-2023	673.51	32.70
2021-2022	485.78	26.24
2020-2021	395.25	23.96
2019-2020	637.59	36.99

Appropriation No. 2 GOVERNOR'S SECRETARIAT

(iv) Saving occurred mainly under :-

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2012 President, Vice-President/Governor/Administrator of Union Territories

03 Governor / Administrator of Union Territories

090 Secretariat

Administrative Expenditure

1. 001 Governors Secretariat [GS]

<i>O</i>	524.13	525.13	320.20	(-)204.93
<i>S</i>	1.00			

105 Medical Facilities

Administrative Expenditure

2. 001 Surgeon to the Governor [GS]

<i>O</i>	108.78	109.81	70.66	(-)39.15
<i>S</i>	1.03			

Provision of fund through supplementary grants was made for salaries and establishment expenses of the department. However, reasons for overall saving in the above sub-heads have not been intimated (June 2025).

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

03 Governor / Administrator of Union Territories

101 Emoluments and Allowances of the Governor/Administrator of Union Territories

Administrative Expenditure

3. 001 Emoluments and Allowances of H.E. the Governor [GS]

<i>O</i>	105.06	105.06	25.06	(-)80.00
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103 Household Establishment

Administrative Expenditure

4. 001 Governors (Household) Secretariat [GS]

<i>O</i>	936.49	936.49	590.88	(-)345.61
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5. 002 Maintenance of Furnishing of Official Residences

<i>O</i>	88.62	88.62	70.13	(-)18.49
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Appropriation No. 2 GOVERNOR'S SECRETARIAT

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
Administrative Expenditure				
6.	001 Other Expenditure [GS]			
	<i>O</i>	57.00	45.19	(-)11.81

No reasons for saving in the above sub-heads have been intimated by the Department (June 2025).

Capital (Charged)

(i) Entire provision of ₹71.40 lakh under head '4059' in the appropriation remained un-utilized and un-surrendered of the close of the year.

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

Year	Amount (₹ in lakh)	Saving Percentage
2023-2024	71.40	100
2022-2023	71.40	100
2021-2022	71.40	100
2020-2021	70.00	100

(iii) Saving occurred mainly under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	052 Machinery and Equipment			
Administrative Expenditure				
7.	001 Other Expenditure [GS]			
	<i>O</i>	61.20	..	(-)61.20
	80 General			
	001 Direction and Administration			
Administrative Expenditure				
8.	001 Governors Secretariat [GS]			
	<i>O</i>	10.20	..	(-)10.20

Reasons for non-utilization of entire appropriation in the above sub-heads have not been intimated (June 2025).

Grant No. 3 COUNCIL OF MINISTERS [Home (C & E)] (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)	
REVENUE -				
Major Head				
2013 Council of Ministers				
Voted -				
Original	65,48,50	74,13,95	72,09,30	(-) 2,04,65
Supplementary	8,65,45			
Amount surrendered during the year (31 March 2025)				Nil

Notes and Comments -

Revenue (Voted)

(i) The grant closed with a saving of ₹204.65 lakh (2.76 per cent of the budget provision) which is less than the permissible limit of 5 per cent. However, some variations were noticed in the grant between expenditure and budget provision.

(ii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
2013 Council of Ministers					
	00				
	102	Sumptuary and Other Allowances			
Administrative Expenditure					
1.	001	Sumptuary and Other Allowances [CL]			
	O	550.00	550.00	462.99	(-) 87.01

Grant No. 3 COUNCIL OF MINISTERS [Home (C & E)]

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
Administrative Expenditure				
2.	001 Other Expenditure [CL]			
	O 310.65	310.65	119.96	(-) 190.69

Reasons for saving in the above sub-heads have not been intimated (June 2025).

(iii) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2013 Council of Ministers			
	00			
	105 Discretionary Grant by Ministers			

Administrative Expenditure

3.	001 Contribution by Chief Minister [CL]			
	O 5,285.28	6,150.73	6,285.26	+134.53
	S 865.45			

Enhancement of fund through supplementary provision was required for expenditure related to discretionary Grant by Minister. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 4 AGRICULTURAL MARKETING (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2401 Crop Husbandry			
2408 Food, Storage and Warehousing			
2435 Other Agricultural Programmes			
3451 Secretariat-Economic Services			
Voted -			
Original	91,65,13		
Supplementary	3		
Amount surrendered during the year (31 March 2025)		91,65,16	35,05,36
			(-) 56,59,80
			Nil

CAPITAL -

Major Head

- 4401 Capital Outlay on Crop Husbandry**
- 4435 Capital Outlay on other Agricultural Programmes**
- 6435 Loans for other Agricultural Programmes**

Voted -

Original	3,32,00,00			
Supplementary	3			
Amount surrendered during the year (31 March 2025)		3,32,00,03	1,34,47,04	(-) 1,97,52,99
				Nil

Notes and Comments –

(i) During the year the department incurred expenditure of ₹20 thousand as New Instrument of Service and an amount of ₹9,00,00 thousand as New Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹5,659.80 lakh (61.75 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.03 lakh was stated to be required for financing some new schemes opened during the year.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	6,172.52	63.79
2022-2023	5,927.12	52.09
2021-2022	8,054.10	70.99
2020-2021	7,994.37	72.73
2019-2020	6,660.37	60.74

Grant No. 4 AGRICULTURAL MARKETING

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
1.	141 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY [AM]			
	O 121.50	121.50	38.86	(-) 82.64
	800 Other Expenditure			
	State Development Schemes			
2.	054 Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY [AM]			
	O 234.50	234.50	100.00	(-) 134.50
	2408 Food,Storage and Warehousing			
	02 Storage and Warehousing			
	001 Direction and Administration			
	State Development Schemes			
3.	001 Scheme for Processing and Preservation of Fruits and Vegetables [AM]			
	O 800.00	800.00	62.38	(-) 737.62
	003 Training			
	State Development Schemes			
4.	001 Farmers Training in Post-Harvest Technology [AM]			
	O 500.00	500.00	132.38	(-) 367.62
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
5.	005 Farmers Training in Post-Harvest Technology [AM]			
	O 300.00	300.00	71.18	(-) 228.82
	800 Other Expenditure			
	State Development Schemes			
6.	011 Strengthening and Supervision of Cold Storages [AM]			
	O 400.00	400.00	55.75	(-) 344.25

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2435 Other Agricultural Programmes			
	<i>01 Marketing and Quality Control</i>			
	101 Marketing Facilities			
	Administrative Expenditure			
7.	001 Marketing Department [AM]			
	O 1,159.88	1,159.88	1,036.03	(-) 123.85
	State Development Schemes			
8.	005 Scheme for Development of Farm to Market link Roads [AM]			
	O 500.00	500.00	4.69	(-) 495.31
	800 Other Expenditure			
	State Development Schemes			
9.	008 Agricultural Marketing Information, Publicity and Exhibition farm produce marketing [AM]			
	O 1,100.00	1,100.00	137.95	(-) 962.05
	Reasons for final saving in the above sub-heads have not been intimated (June 2025).			
	2435 Other Agricultural Programmes			
	<i>01 Marketing and Quality Control</i>			
	101 Marketing Facilities			
	State Development Schemes			
10.	006 Development of Rural and Primary Markets - [AM]			
	O 200.00	200.00	..	(-) 200.00
11.	017 Training of Marketing Officials and Others [AM]			
	O 100.00	100.00	..	(-) 100.00
12.	018 Subsidy for Marketing of Potatoes produced in West Bengal [AM]			
	O 300.00	300.00	..	(-) 300.00
13.	019 Marketing of Vegetables produced in West Bengal [AM]			
	O 650.00	650.00	..	(-) 650.00
	190 Assistance to Public Sector and Other Undertakings			
	State Development Schemes			
14.	002 Subsidy to Bullock Cart Users [AM]			
	O 200.00	200.00	..	(-) 200.00

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
15.	001 Scheme for Development of Farm to Market Link Roads [AM]			
	O 300.00	300.00	..	(-) 300.00
16.	002 Development of Rural and Primary Markets [AM]			
	O 100.00	100.00	..	(-) 100.00
17.	006 Subsidy to Bullock cart users [AM]			
	O 100.00	100.00	..	(-) 100.00

796 Tribal Areas Sub-Plan

State Development Schemes

18.	002 Scheme for Development of Farm to Market Link Roads [AM]			
	O 100.00	100.00	..	(-) 100.00

800 Other Expenditure

State Development Schemes

19.	002 Scheme for Export Promotion of Agricultural Commodities [AM]			
	O 200.00	200.00	..	(-) 200.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2435 Other Agricultural Programmes

60 Others

103 Special Initiatives for development of Agriculture and Allied Sectors

State Development Schemes (Central Assistance)

20.	007 Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) [AM]			
	S 0.01	0.01	297.05	+297.04

Creation of fund through supplementary provision was stated to be required for New Service Head opened for RKVY Scheme under SNA-SPARSH, a new fund flow mechanism introduced by GOI. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹19,752.99 lakh (59.50 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Supplementary provision of ₹0.03 lakh was stated to be required for financing some new scheme heads opened during the year.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	21,891.38	69.13
2022-2023	22,280.79	76.96
2021-2022	22,291.81	80.04
2020-2021	22,350.82	84.98
2019-2020	15,523.73	62.11

Grant No. 4 AGRICULTURAL MARKETING

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4401 Capital Outlay on Crop Husbandry			
	00			
	104 Agricultural Farms			
	State Development Schemes (Central Assistance)			
21.	021 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AM]			
	O 2,110.50	2,110.50	100.00	(-) 2,010.50
	State Development Schemes			
22.	022 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AM]			
	O 1,641.50	1,641.50	178.17	(-) 1,463.33
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
23.	015 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AM]			
	O 850.50	850.50	100.00	(-) 750.50
	State Development Schemes			
24.	016 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AM]			
	O 661.50	661.50	50.00	(-) 611.50
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
25.	015 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AM]			
	O 189.00	189.00	14.28	(-) 174.72
	State Development Schemes			
26.	016 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AM]			
	O 147.00	147.00	12.00	(-) 135.00
	4435 Capital Outlay on other Agricultural Programmes			
	01 Marketing and Quality Control			
	101 Marketing Facilities			
	State Development Schemes			
27.	005 Development of Regulated Markets [AM]			
	O 5,300.00	5,300.00	136.74	(-) 5,163.26
28.	012 Construction of Market Link Road and Other Marketing Infrastructure [AM]			
	O 10,000.00	10,000.00	499.17	(-) 9,500.83

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789	Special Component Plan for Scheduled Castes		
State Development Schemes				
29.	002	Development of Regulated markets [AM]		
	O	3,500.00	3,500.00	7.48
	796	Tribal Areas Sub-Plan		

State Development Schemes

30.	001	Market Development [AM]		
	O	2,500.00	2,500.00	5.73 (-) 2,494.27

Reasons for saving in the above sub-heads have not been intimated (June 2025).

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4435	Capital Outlay on other Agricultural Programmes		
	60	Others		
	001	Direction and Administration		
State Development Schemes (Central Assistance)				
31.	001	Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) [AM]		
	S	0.01	0.01	956.85 +956.84
	789	International Co-operation		
State Development Schemes (Central Assistance)				
32.	001	Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) [AM]		
	S	0.01	0.01	323.82 +323.81

Creation of fund through supplementary provision was stated to be required for New Service Heads opened for RKVY Schemes under SNA-SPARSH, a new fund flow mechanism introduced by GOI. However, reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 4 AGRICULTURAL MARKETING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4435 Capital Outlay on other Agricultural Programmes			
	01 Marketing and Quality Control			
	101 Marketing Facilities			
	State Development Schemes			
33.	007 Infrastructural facilities for Agricultural Marketing Programme under (RIDF) [AM]			
	O 4,000.00	4,000.00	6,596.30	+2,596.30
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
34.	003 Infrastructural facilities for Agricultural Marketing Programme under (RIDF) [AM]			
	O 1,500.00	1,500.00	2,440.10	+940.10
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
35.	002 Infrastructural facilities for Agricultural Marketing Programme under (RIDF) [AM]			
	O 800.00	800.00	1,048.96	+248.96
	Reasons for final excess in above sub-heads have not been intimated (June 2025).			
	6435 Loans for other Agricultural Programmes			
	01 Marketing and quality control			
	101 Marketing Facilities			
	Administrative Expenditure			
36.	001 Marketing [AM]			
		..	900.00	+900.00
	Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2025).			

Grant No. 5 AGRICULTURE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)	
REVENUE -				
Major Head				
2235	Social Security and Welfare			
2236	Nutrition			
2245	Relief on Account of Natural Calamities			
2401	Crop Husbandry			
2402	Soil and Water Conservation			
2415	Agricultural Research and Education			
2435	Other Agricultural Programmes			
2501	Special Programmes for Rural Development			
2515	Other Rural Development Programmes			
2551	Hill Areas			
2851	Village and Small Industries			
3451	Secretariat-Economic Services			
Voted -				
Original	96,60,87,64	96,60,88,15	87,68,33,17	(-) 8,92,54,98
Supplementary	51			
Amount surrendered during the year (31 March 2025)				Nil

CAPITAL -

Major Head

4070	Capital Outlay on other Administrative Services
4401	Capital Outlay on Crop Husbandry
4415	Capital Outlay on Agricultural Research and Education
4435	Capital Outlay on other Agricultural Programmes
4702	Capital Outlay on Minor Irrigation
4851	Capital Outlay on Village and Small Industries
6401	Loans for Crop Husbandry

Grant No. 5 AGRICULTURE

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Voted -			
Original	2,00,59,00		
Supplementary	3		
Amount surrendered during the year (31 March 2025)	2,00,59,03	11,18,47	(-) 1,89,40,56
			Nil

Notes and Comments -

(i) During the year department incurred expenditure of ₹1,46,62 thousand which falls under New Service and an amount of ₹4,42 thousand under New Instrument of Service. Such expenditure stood un-authorized in term of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

(ii) As per PFMS, an amount of ₹5,42,18 thousand was lying unspent in the SNA Bank Accounts of the department as on 31.03.2025 .

Revenue (Voted)

(i) The grant closed with a saving of ₹8,92,54.98 lakh (9.24 per cent of the total budget provision).

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

(iii) Token supplementary provision of ₹0.51 lakh was required for new service heads opened for Krishionnati Yojana, Rastriya Krishi Vikash Yojana and Pradhan Mantri Krishi Scheme under SNA-SPARSH.

(iv) Department paid ₹1,01,506.60 lakh as subsidy during the year that constitutes 11.58 per cent of total revenue expenditure of 2024-2025. Similar payment of subsidy was noted during the last four years as under:

Year	Amount of subsidy (₹ in lakh)	Percentage to Revenue (Voted) expenditure
2023-2024	1,54,680.30	16.54
2022-2023	1,20,521.59	15.10
2021-2022	1,10,229.32	50.62
2020-2021	73,322.83	25.08

(v) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
109 Extension and Farmer's Training			

State Development Schemes

- 028 Diversified Cropping Programme under Dryland/Rainfed Condition [AG]

O	3,020.00		
R	176.70	3,196.70	2,093.72
			(-) 1,102.98

Enhancement of fund through re-appropriation was required for implementation of the scheme Diversified Cropping Programme in Dry land/Rainfed condition during Kharif 2024-25. However, reasons for overall saving have not been intimated by the department (June 2025).

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry				
	00				
	108 Commercial Crops				
	State Development Schemes				
2.	012 Intensive Jute Development Programme [AG]				
	O	210.00	210.00	..	(-) 210.00
	113 Agricultural Engineering				
	State Development Schemes (Central Assistance)				
3.	021 Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share) OCASPS [AG]				
	O	304.00	304.00	..	(-) 304.00
	State Development Schemes				
4.	022 Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (State Share) OCASPS [AG]				
	O	100.00	100.00	..	(-) 100.00
	114 Development of Oil Seeds				
	State Development Schemes (Central Assistance)				
5.	003 Edible Oil-Oilseeds (Krishonnati Yojana) (Central Share) [AG]				
	O	800.00	800.00	..	(-) 800.00
	State Development Schemes				
6.	004 Edible Oil-Oilseeds (Krishonnati Yojana) (State Share) [AG]				
	O	300.00	300.00	..	(-) 300.00
	131 Technological Advancement				
	State Development Schemes				
7.	002 Digital Agriculture (Krishionnati Yojana) (State Share) OCASPS[AG]				
	O	92.00	92.00	..	(-) 92.00
	789 Special Component Plan for Scheduled Castes				
	State Development Schemes (Central Assistance)				
8.	113 Edible Oil-Oilseeds (Krishonnati Yojana) (Central Share) (OCASPS) [AG]				
	O	300.00	300.00	..	(-) 300.00
9.	118 Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share) OCASPS [AG]				
	O	181.00	181.00	..	(-) 181.00
	State Development Schemes				
10.	114 Edible Oil-Oilseeds (Krishonnati Yojana) (State Share) (OCASPS) [AG]				
	O	100.00	100.00	..	(-) 100.00

Grant No. 5 AGRICULTURE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401	Crop Husbandry			
	00			
	131	Technological Advancement		
State Development Schemes (Central Assistance)				
11.	001	Digital Agriculture (Krishionnati Yojana) (Central Share) OCASPS [AG]		
	O	140.00	140.00	..
	796	Tribal Area Sub-Plan		(-) 140.00
State Development Schemes (Central Assistance)				
12.	095	Edible Oil-Oilseeds (Krishonnati Yojana) (Central Share) (OCASPS) [AG]		
	O	150.00	150.00	..
				(-) 150.00
13.	099	Implementation of Seed Village Programme under Seeds and Planting Material (Krishonnati Yojana) (Central Share) OCASPS [AG]		
	O	123.00	123.00	..
				(-) 123.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated by the department (June 2025).				
2235	Social Security and Welfare			
	02	Social Welfare		
	200	Other Programmes		
State Development Schemes				
14.	036	One Time Grant to the Family of Deceased Farmer under Krishak Bondhu [AG]		
	O	70,000.00	70,000.00	53,148.49
				(-) 16,851.51
	60	Other Social Security and Welfare Programmes		
	102	Pensions under Social Security Schemes		
State Development Schemes				
15.	017	Old Age Pension Scheme for Farmers under Jai Bangla (JAIBANGLA) [AG]		
	O	9,800.00	9,800.00	8,227.88
				(-) 1,572.12
2245	Relief on Account of Natural Calamities			
	02	Floods, Cyclones etc.		
	114	Assistance to Farmers for purchase of Agricultural inputs		
State Development Schemes				
16.	004	Assistance to Farmers in case of Natural Calamities [AG]		
	O	15,000.00	15,000.00	36.40
				(-) 14,963.60

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
17.	005 World Bank Project on Agricultural Development - Improvement of Agricultural Extension and Research [AG]			
	O 9,357.70	9,357.70	8,057.76	(-) 1,299.94
	103 Seeds			
	Administrative Expenditure			
18.	002 Establishment of Jute Seed Multiplication Farms at Bhajanghat and Goaltore [AG]			
	O 361.04	361.04	211.20	(-) 149.84
	State Development Schemes			
19.	017 Development of Seed Testing Laboratories [AG]			
	O 180.00	180.00	62.41	(-) 117.59
	104 Agricultural Farms			
	State Development Schemes (Central Assistance)			
20.	004 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share) (RKVY) [AG]			
	O 935.00	935.00	264.00	(-) 671.00
	State Development Schemes			
21.	005 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) (RKVY) [AG]			
	O 500.00	500.00	176.00	(-) 324.00
	105 Manures and Fertilizers			
	State Development Schemes			
22.	012 Infrastructure Development of Soil and Fertilisers Testing Facility [AG]			
	O 210.00	210.00	41.35	(-) 168.65
	108 Commercial Crops			
	State Development Schemes			
23.	048 Sugarcane and Sugarbeet Development (RKVY) [AG]			
	O 110.00	110.00	29.99	(-) 80.01
	109 Extension and Farmer's Training			
	Administrative Expenditure			
24.	004 Intensive Agricultural Programme [AG]			
	O 1,717.79	1,717.79	1,565.30	(-) 152.49

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
25.	006 Agricultural Training Centres Including Farmer's Training-[AG] O 1,464.67	1,464.67	1,195.22	(-) 269.45
State Development Schemes (Central Assistance)				
26.	031 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AG] O 12,851.00	12,851.00	908.66	(-) 11,942.34
27.	042 Agriculture Extension (Krishonnati Yojana) (Central Share) [AG] O 2,500.00	2,500.00	1,272.30	(-) 1,227.70
State Development Schemes				
28.	015 Agricultural Information Publicity - Cum- Demonstration Camp [AG] O 750.00	750.00	143.54	(-) 606.46
29.	024 Distribution of Improved High Yeilding/Hybrid Varieties of Seeds and other inputs through Demonstration programme. [AG] O 2,500.00	2,500.00	1,872.49	(-) 627.51
30.	032 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AG] O 7,500.00	7,500.00	605.77	(-) 6,894.23
31.	033 Strengthening of Functionary System in Agriculture for Capacity Building [AG] O 400.00	400.00	15.53	(-) 384.47
32.	043 Agriculture Extension (Krishonnati Yojana) (State Share) [AG] O 1,500.00	1,500.00	848.20	(-) 651.80
110 Crop Insurance				
State Development Schemes				
33.	001 Crop Insurance Scheme [AG] O 1,20,000.00	1,20,000.00	87,380.11	(-) 32,619.89
113 Agricultural Engineering				
State Development Schemes (Central Assistance)				
34.	023 Submission on Agricultural Mechanization (SMAM) under RKVY (9145) Central Share) [AG] O 1,000.00	1,000.00	530.00	(-) 470.00
State Development Schemes				
35.	004 Farm Mechanization including one time assistance to farmers for electrification of Agri pump sets [AG] O 12,000.00	12,000.00	10,791.94	(-) 1,208.06
36.	024 Submission on Agricultural Mechanization (SMAM) under RKVY (9145) (State Share) [AG] O 500.00	500.00	353.33	(-) 146.67
115 Scheme of Small/ Marginal farmers and agricultural labour				
State Development Schemes				
37.	001 Bangla Krishi Sech Yojana [AG] O 8,000.00	8,000.00	2,569.96	(-) 5,430.04

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
119	Horticulture and Vegetable Crops			
	State Development Schemes (Central Assistance)			
38.	086 Per Drop More Crop under RKVY (Central Share) RKVY [AG]			
	O 2,000.00	2,000.00	565.50	(-) 1,434.50
	State Development Schemes			
39.	087 Per Drop More Crop under RKVY (State Share) RKVY [AG]			
	O 1,320.00	1,320.00	377.00	(-) 943.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
40.	067 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AG]			
	O 1,262.00	1,262.00	302.38	(-) 959.62
41.	115 Agriculture Extension (Krishonnati Yojana) (Central Share) [AG]			
	O 1,000.00	1,000.00	423.50	(-) 576.50
42.	122 Submission on Agricultural Mechanization (SMAM) under RKVY (9145) (Central Share) [AG]			
	O 500.00	500.00	176.50	(-) 323.50
43.	124 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share) [AG]			
	O 560.00	560.00	88.00	(-) 472.00
44.	130 Per Drop More Crop under RKVY (Central Share) RKVY [AG]			
	O 1,200.00	1,200.00	188.00	(-) 1,012.00
	State Development Schemes			
45.	021 Distribution of Improved, High Yielding/Hybrid Varieties of Seeds and other inputs through Demonstration programme. [AG]			
	O 1,300.00	1,300.00	939.04	(-) 360.96
46.	074 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AG]			
	O 833.00	833.00	201.59	(-) 631.41
47.	106 Bangla Krishi Sech Yojana [AG]			
	O 2,000.00	2,000.00	574.95	(-) 1,425.05
48.	116 Agriculture Extension (Krishonnati Yojana) (State Share) [AG]			
	O 500.00	500.00	282.33	(-) 217.67
49.	123 Submission on Agricultural Mechanization (SMAM) under RKVY (9145) (State Share) [AG]			
	O 300.00	300.00	117.67	(-) 182.33
50.	125 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) [AG]			
	O 300.00	300.00	58.67	(-) 241.33
51.	131 Per Drop More Crop under RKVY (State Share) RKVY [AG]			
	O 792.00	792.00	125.33	(-) 666.67

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Area Sub-Plan			
	State Development Schemes (Central Assistance)			
52.	051 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [AG]			
	O 1,262.00	1,262.00	74.66	(-) 1,187.34
53.	096 Agriculture Extension (Krishonnati Yojana) (Central Share) [AG]			
	O 600.00	600.00	104.20	(-) 495.80
54.	103 Submission on Agricultural Mechanization (SMAM) under RKVY (9145) (Central Share) [AG]			
	O 250.00	250.00	43.50	(-) 206.50
55.	105 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (Central Share) (RKVY) [AG]			
	O 174.00	174.00	21.75	(-) 152.25
56.	111 Per Drop More Crop under RKVY (Central Share) RKVY [AG]			
	O 800.00	800.00	46.50	(-) 753.50
	State Development Schemes			
57.	052 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (RKVY) [AG]			
	O 833.00	833.00	49.77	(-) 783.23
58.	087 Bangla Krishi Sech Yojana [AG]			
	O 1,000.00	1,000.00	250.81	(-) 749.19
59.	097 Agriculture Extension (Krishonnati Yojana) (State Share) [AG]			
	O 200.00	200.00	69.47	(-) 130.53
60.	106 Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (9145) (State Share) [AG]			
	O 100.00	100.00	14.50	(-) 85.50
61.	112 Per Drop More Crop under RKVY (State Share) RKVY [AG]			
	O 528.00	528.00	31.00	(-) 497.00
	2402 Soil and Water Conservation			
	00			
	101 Soil Survey and Testing			
	Administrative Expenditure			
62.	004 Integrated Scheme for Re-organisation and Extension of Soil Survey in West Bengal [AG]			
	O 295.30	295.30	193.19	(-) 102.11
	102 Soil Conservation			
	State Development Schemes (Central Assistance)			
63.	038 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code: 9145)(Central Share) RKVY [AG]			
	O 576.00	576.00	162.75	(-) 413.25

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
64.	039 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code: 9145)(State Share) RKVY [AG]			
	O 380.00	380.00	108.50	(-) 271.50
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
65.	010 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145) (Central Share) RKVY [AG]			
	O 345.00	345.00	54.25	(-) 290.75
State Development Schemes				
66.	011 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145) (State Share) RKVY [AG]			
	O 227.00	227.00	36.17	(-) 190.83
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
67.	009 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145) (Central Share) RKVY [AG]			
	O 230.00	230.00	13.25	(-) 216.75
State Development Schemes				
68.	010 Soil Health & Fertility Scheme (CSS) under 'RKVY' (PFMS Code : 9145) (State Share) RKVY [AG]			
	O 151.00	151.00	8.83	(-) 142.17
2415 Agricultural Research and Education				
	01 Crop Husbandry			
	277 Education			
Administrative Expenditure				
69.	001 Bidhan Chandra Krishi Viswa Vidyalaya [AG]			
	O 15,822.63	15,822.63	12,878.07	(-) 2,944.56
70.	005 Uttar Banga Krishi Vishwa Vidyalaya [AG]			
	O 6,590.82	6,590.82	5,614.73	(-) 976.09
State Development Schemes				
71.	003 Uttar Banga Krishi Viswa Vidyalaya [AG]			
	O 288.00	288.00	22.55	(-) 265.45
72.	007 Development of Agricultural Education at Bidhan Chandra Krishi Viswa Vidyalaya and Other Universities- [AG]			
	O 400.00	400.00	137.23	(-) 262.77
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
73.	001 Development of Agricultural Education at Bidhan Chandra Krishi ViswaVidyalaya and other Universities [AG]			
	O 400.00	400.00	115.88	(-) 284.12

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
74.	002 Uttar Banga Krishi Viswa Vidyalaya [AG]			
	O 288.00	288.00	22.55	(-) 265.45
	796 Tribal Areas Sub-Plan			
State Development Schemes				
75.	001 Development of Agricultural Education at Bidhan Chandra Krishi ViswaVidyalaya and other Universities [AG]			
	O 400.00	400.00	115.88	(-) 284.12
76.	002 Uttar Banga Krishi Viswa Vidyalaya [AG]			
	O 288.00	288.00	21.51	(-) 266.49
 2435 Other Agricultural Programmes				
	60 Others			
	103 Special Initiatives for development of Agriculture and Allied Sectors			
 State Development Schemes (Central Assistance)				
77.	001 Food and Nutrition Security (Krishionnati Yojana) (Central share) (OCASPS) [AG]			
	O 3,000.00	3,000.00	1,167.62	(-) 1,832.38
State Development Schemes				
78.	002 Food and Nutrition Security (Krishionnati Yojana) (State share) (OCASPS) [AG]			
	O 1,980.00	1,980.00	778.41	(-) 1,201.59
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
79.	001 Food and Nutrition Security (Krishionnati Yojana) (Central share) (OCASPS) [AG]			
	O 100.00	100.00	388.11	(-) 611.89
State Development Schemes				
80.	002 Food and Nutrition Security (Krishionnati Yojana) (State share) (OCASPS) [AG]			
	O 660.00	660.00	258.74	(-) 401.26
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
81.	001 Food and Nutrition Security (Krishionnati Yojana) (Central Share) (OCASPS) [AG]			
	O 300.00	300.00	95.79	(-) 204.21
State Development Schemes				
82.	002 Food and Nutrition Security (Krishionnati Yojana) (State share) (OCASPS) [AG]			
	O 200.00	200.00	63.86	(-) 136.14

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2515 Other Rural Development Programmes			
	00			
	103 Dry Land Development Programme			
	State Development Schemes (Central Assistance)			
83.	003 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY)(9145)(Central Share) [AG]			
	O 500.00	500.00	194.50	(-) 305.50
	State Development Schemes			
84.	004 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (State Share) [AG]			
	O 330.00	330.00	129.67	(-) 200.33
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
85.	023 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (Central Share) [AG]			
	O 300.00	300.00	64.50	(-) 235.50
	State Development Schemes			
86.	024 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (State Share) [AG]			
	O 200.00	200.00	43.00	(-) 157.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
87.	021 Rainfed Area Development (RAD) Programme under Rashtriya Krishi Vikas Yojana (RKVY) (9145) (Central Share) [AG]			
	O 200.00	200.00	16.00	(-) 184.00
	2851 Village and Small Industries			
	00			
	107 Sericulture Industries			
	Administrative Expenditure			
88.	038 Scheme for Sericulture Industries [AG]			
	O 3,227.60	3,227.60	2,368.16	(-) 859.44
89.	040 Intensive Sericulture Developmental Scheme [AG]			
	O 182.59	182.59	94.44	(-) 88.15
90.	042 Directorate of Sericulture Industries [AG]			
	O 1,461.61	1,461.61	1,198.09	(-) 263.52

Grant No. 5 AGRICULTURE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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State Development Schemes (Central Assistance)

91.	058	Agro-forestry under RKVY- Cafeteria (Central Share) RKVY [AG]			
	O	100.00	100.00	17.50	(-) 82.50

State Development Schemes

92.	043	Other Development Scheme for Sericulture Industries [AG]			
	O	1,911.00	1,911.00	1,238.84	(-) 672.16

789 Special Component Plan for Scheduled Castes

State Development Schemes

93.	058	Other Development Schemes for Sericulture [AG]			
	O	1,610.00	1,610.00	733.17	(-) 876.83
	796	Tribal Areas Sub-Plan			

State Development Schemes

94.	048	Other Development Scheme for Sericulture [AG]			
	O	1,540.00	1,540.00	722.65	(-) 817.35

Reasons for saving in the above sub-heads have not been intimated by the department (June 2025).

2401 Crop Husbandry

00

800 Other Expenditure

State Development Schemes

95.	007	e-Governance in agriculture [AG]			
	O	280.00	} 279.90	69.55	(-) 210.35
	R	(-) 0.10			

Reduction of fund through re-appropriation from this sub-head was made to finance the newly created head of account '4070-00-001- 044'. However, reasons for overall saving have not been intimated by the department (June 2025).

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry			
	00			
	796 Tribal Area Sub-Plan			
State Development Schemes				
96.	023 Distribution of improved high yielding/hybrid varieties of seeds and other inputs through Demonstration programme [AG]			
	O 1,200.00	1,004.63	858.56	(-) 146.07
	R (-) 195.37			

Reduction of fund through re-appropriation was required for implementation of the Diversified Cropping Programme in Dry land/Rainfed condition during Kharif 2024-25. However, reasons for overall saving have not been intimated by the department (June 2025).

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry			
	00			
	001 Direction and Administration			
Administrative Expenditure				
97.	002 Superintendence [AG]			
	O 5,273.78	5,273.78	5,646.28	+372.50
98.	003 Strengthening of the Directorate Organisation including Agricultural Extension and Administration [AG]			
	O 745.30	745.30	830.69	+85.39
	102 Food Grain Crops			
State Development Schemes				
99.	001 Financial Support to Krishak Bandhu [AG]			
	O 2,60,724.00	2,60,724.00	2,70,482.71	+9,758.71
	104 Agricultural Farms			
Administrative Expenditure				
100.	001 Experimental Farms [AG]			
	O 7,604.85	7,604.85	7,940.35	+335.50

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
114	Development of Oil Seeds			
State Development Schemes (Central Assistance)				
101.	005 Targeting Rice Fallow Area (TRFA) under Edible Oil (Central Share) (Gen) (4034) OCASPS [AG]			
	O 20.00	20.00	221.00	+201.00
State Development Schemes				
102.	006 Targeting Rice Fallow Area (TRFA) under Edible Oil (State Share) (Gen) (4034) OCASPS [AG]			
	O 13.00	13.00	147.33	+134.33
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
103.	105 Financial Support to "Krishak bandhu" (SCP) [AG]			
	O 2,74,644.00	2,74,644.00	2,77,208.00	+2,564.00
796	Tribal Area Sub-Plan			
State Development Schemes				
104.	086 Financial Support to "Krishak bandhu"(TSP) [AG]			
	O 44,632.00	44,632.00	45,014.00	+382.00
2402 Soil and Water Conservation				
<i>00</i>				
102	Soil Conservation			
State Development Schemes (Central Assistance)				
105.	023 Integrated Watershed Management Programme (IWMP) (Central Share) (OCASPS) [AG]			
	O 1,000.00	1,000.00	3,478.00	+2,478.00
State Development Schemes				
106.	014 Implementation of Integrated Watershed Management Programme (IWMP) (State Share) (OCASPS) [AG]			
	O 660.00	660.00	2,319.00	+1,659.00
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
107.	005 Implementation of Integrated Watershed Management Programme (IWMP) (Central Share) (OCASPS) OCASPS [AG]			
	O 500.00	500.00	1,284.00	+784.00
State Development Schemes				
108.	006 Integrated Watershed Management Programme (IWMP) (State Share) (OCASPS) [AG]			
	O 330.00	330.00	855.33	+525.33

Reasons for excess in the above sub-heads have not been intimated by the department (June 2025).

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
109.	003 Agriculture Wing [AG]			
	O 1,305.85	1,305.85	1,395.71	+89.86

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

	2401 Crop Husbandry			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
110.	001 Direction [AG]			
	O 3,743.05	3,743.01	4,072.74	+329.73
	R (-) 0.04			

Reduction of fund through re-appropriation was made to meet up the payment of TA bills of the office of the Joint Director of Agriculture (M &PP), RRS, Bankura. However, reasons for overall excess have not been intimated by the department (June 2025).

Grant No. 5 AGRICULTURE

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2401 Crop Husbandry				
	00				
	109 Extension and Farmer's Training				
	State Development Schemes (Central Assistance)				
111.	046 Agriculture Extension (Krishonnati Yojana) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	1,556.61	+1,556.60
	114 Development of Oil Seeds				
	State Development Schemes (Central Assistance)				
112.	007 Edible Oil -Oilseeds (Krishionnati Yojna) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	737.82	+737.81
113.	008 Targeting Rice Fallow Area (TRFA) under Edible Oil (Krishionnati Yojna) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	878.56	+878.55
	789 Special Component Plan for Scheduled Castes				
	State Development Schemes (Central Assistance)				
114.	147 Agriculture Extension (Krishonnati Yojana) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	517.32	+517.31
115.	148 Edible Oil -Oilseeds (Krishionnati Yojna) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	310.68	+310.67
116.	149 Targeting Rice Fallow Area (TRFA) under Edible Oil (Krishionnati Yojna) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	282.71	+282.70
	796 Tribal Area Sub-Plan				
	State Development Schemes (Central Assistance)				
117.	128 Agriculture Extension (Krishonnati Yojana) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	127.11	+127.10
118.	129 Edible Oil -Oilseeds (Krishionnati Yojna) (SNA-SPARSH) SPARSH [AG]				
	S	0.01	0.01	89.25	+89.24

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
2435 Other Agricultural Programmes					
60 Others					
103 Special Initiatives for development of Agriculture and Allied Sectors					
State Development Schemes (Central Assistance)					
119.	003	Food and Nutrition Security (Krishionnati Yojana) (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	4,403.99	+4,403.98
120.	004	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	649.66	+649.65
121.	005	Submission on Agricultural Mechanization (SMAM) under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	3,131.13	+3,131.12
122.	006	Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	3,992.95	+3,992.94
123.	011	Per Drop More Crop (PDMC) under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	1,788.08	+1,788.07
124.	012	Soil Testing and Universalisation of Soil Health Card under RKVY (SNA SPARSH) SPARSH [AG]			
	S	0.01	0.01	564.61	+564.60
125.	013	Rainfed Area Development (RAD) Programme under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	959.82	+959.81
789 Special Component Plan for Scheduled Castes					
State Development Schemes (Central Assistance)					
126.	003	Food and Nutrition Security (Krishionnati Yojana) (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	1,426.83	+1,426.82
127.	004	Paramparagat Krishi Vikas Yojana under Rashtriya Krishi Vikas Yojana (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	196.48	+196.47
128.	005	Submission on Agricultural Mechanization (SMAM) under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	940.66	+940.65
129.	007	Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	1,584.09	+1,584.08
130.	012	Per Drop More Crop (PDMC) under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	189.97	+189.96

Grant No. 5 AGRICULTURE

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
131.	013	Soil Testing and Universalisation of Soil Health Card under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	135.93	+135.92
132.	014	Rainfed Area Development (RAD) Programme under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	293.06	+293.05
	796	Tribal Areas Sub-Plan			

State Development Schemes (Central Assistance)

133.	003	Food and Nutrition Security (Krishionnati Yojana) (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	315.73	+315.72
134.	005	Submission on Agricultural Mechanization (SMAM) under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	197.66	+197.65
135.	007	Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	321.23	+321.22
136.	012	Per Drop More Crop (PDMC) under RKVY (SNA-SPARSH) SPARSH [AG]			
	S	0.01	0.01	110.73	+110.72

2501 Special Programmes for Rural Development

05 Waste Land Development

101 National Waste Land Development Programme

State Development Schemes (Central Assistance)

137.	001	Watershed Development Component of Pradhan Mantri Krishi Sinchayee Yojana (SNA-SPARSH) [AG]			
	S	0.01	0.01	227.71	+227.70

Supplementary provision was required for the above newly opened heads of account for Krishionnati Yojana (KY), Rashtriya Krishi Vikash Yojana (RKVY) and Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) Scheme under SNA-SPARSH. However, reasons for overall excess have not been intimated by the department (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹18,940.56 lakh (94.42 per cent of the total budget provision).
- (ii) No portion of such saving was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.03 lakh was required for newly opened service heads for RKVY scheme under SNA- SPARSH.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	33,009.88	96.60
2022-2023	34,391.36	96.75
2021-2022	36,640.63	89.51
2020-2021	97,475.58	94.70
2019-2020	52,913.00	79.57

Grant No. 5 AGRICULTURE

(v) Saving occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4401 Capital Outlay on Crop Husbandry			
	00			
	104 Agricultural Farms			
	State Development Schemes (Central Assistance)			
138.	004 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AG]			
	O 5,412.00	5,412.00	..	(-) 5,412.00
	State Development Schemes			
139.	014 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AG]			
	O 2,572.00	2,572.00	..	(-) 2,572.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
140.	003 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AG]			
	O 3,157.00	3,157.00	..	(-) 3,157.00
	State Development Schemes			
141.	004 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AG]			
	O 1,083.00	1,083.00	..	(-) 1,083.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
142.	003 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) [AG]			
	O 456.00	456.00	..	(-) 456.00
	State Development Schemes			
143.	004 Rastriya Krishi Vikash Yojana (RKVY) (State Share) [AG]			
	O 300.00	300.00	..	(-) 300.00
	4702 Capital Outlay on Minor Irrigation			
	00			
	101 Surface water			
	State Development Schemes			
144.	047 Implementation of schemes under Micro Irrigation Fund (MIF) [AG]			
	O 210.00	210.00	..	(-) 210.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
145.	053 Implementation of schemes under Micro Irrigation Fund (MIF) [AG]			
	O 110.00	110.00	..	(-) 110.00

Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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796 Tribal Areas Sub-Plan

State Development Schemes

146. 066 Implementation of schemes under Micro Irrigation Fund (MIF) [AG]

O	110.00	110.00	..	(-) 110.00
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Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated by the department (June 2025).

4401 Capital Outlay on Crop Husbandry

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

147. 001 Infrastructural facilities on Agricultural Programmes under R.I.D.F. [AG]

O	800.00	800.00	31.57	(-) 768.43
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796 Tribal Areas Sub-Plan

State Development Schemes

148. 001 Infrastructural facilities on Agricultural Programmes under R.I.D.F. [AG]

O	800.00	800.00	31.57	(-) 768.43
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800 Other Expenditure

State Development Schemes

149. 005 Construction of Office Buildings in the Districts [AG]

O	1,000.00	1,000.00	254.08	(-) 745.92
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150. 007 Infrastructural facilities on Agricultural Programmes under R.I.D.F. [AG]

O	1,600.00	1,600.00	31.56	(-) 1,568.44
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Grant No. 5 AGRICULTURE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4415 Capital Outlay on Agricultural Research and Education					
	01 Crop Husbandry				
	277 Education				
State Development Schemes					
151.	002 Uttar Banga Krishi Viswavidyalaya [AG]				
	O	500.00	500.00	16.73	(-) 483.27
	789 Special Component Plan for Scheduled Castes				
State Development Schemes					
152.	002 Uttar Banga Krishi Viswavidyalaya [AG]				
	O	500.00	500.00	16.73	(-) 483.27
	796 Tribal Areas Sub-Plan				
State Development Schemes					
153.	002 Uttar Banga Krishi Viswavidyalaya [AG]				
	O	500.00	500.00	16.73	(-) 483.27

Reasons for saving in the above sub-heads have not been intimated by the department (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2235 Social Security and Welfare			
2403 Animal Husbandry			
2404 Dairy Development			
2415 Agricultural Research and Education			
2515 Other Rural Development Programmes			
2551 Hill Areas			
3451 Secretariat-Economic Services			
Voted -			
Original	10,44,96,54	10,44,96,69	9,24,10,58
Supplementary	15		
Amount surrendered during the year (31 March 2025)			(-) 1,20,86,11
			2,09
CAPITAL -			
Major Head			
4403 Capital Outlay on Animal Husbandry			
4404 Capital Outlay on Dairy Development			
6404 Loans for Dairy Development			
Voted -			
Original	1,96,90,00	2,94,73,95	2,57,01,89
Supplementary	97,83,95		
Amount surrendered during the year (31 March 2025)			(-) 37,72,06
			Nil
Charged -			
Original	..	88,36	88,34
Supplementary	88,36		
Amount surrendered during the year (31 March 2025)			(-) 2
			Nil

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Notes and Comments -

(i) During the year department incurred expenditure of ₹1,04,07 thousand under New Instrument of Service and an amount of ₹28,41,00 thousand under New Service which stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

(ii) As per data extracted from PFMS, at the close of the year, an amount of ₹89,30 thousand remained unspent in the bank account of Single Nodal Agency under the department.

Revenue (Voted)

(i) The grant closed with a saving of ₹12,086.11 lakh (11.57 per cent of the total budget provision).

(ii) Out of such saving department surrendered an amount of ₹2.09 lakh during the year.

(iii) Out of total expenditure under the Revenue (voted) Section, the department paid an amount of ₹5,639.68 lakh as subsidy which constituted 6.10 per cent of total Revenue Voted expenditure.

(iv) Similar subsidy payment was seen under this section during the last four years as under:

Year	Amount (₹ in lakh)	Subsidy
		Percentage of Revenue (Voted) Expenditure
2023-2024	5,105.03	6.04
2022-2023	2,964.43	3.62
2021-2022	1,817.82	2.19
2020-2021	2,547.97	3.64

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

Year	Amount (₹ in lakh)	Saving
		Percentage
2023-2024	14,959.51	15.04
2022-2023	23,082.21	21.97
2021-2022	20,903.95	20.09
2020-2021	33,519.59	32.36
2019-2020	33,868.02	34.59

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(vi) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2403 Animal Husbandry

00

001 Direction and Administration

Administrative Expenditure

1. 002 Veterinary Services [AD]

O	25,875.80	}	25,878.25	25,516.80	(-) 361.45
R	2.45				

Enhancement of fund through re-appropriation to the above head of account was stated to be required for payment of telephone charges of different district offices under Darah, payment of Hill allowances and Winter allowance, and for refilling of portable dry powder type and CO2 type fire extinguisher. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2403 Animal Husbandry

00

106 Other Livestock Development

State Development Schemes

2. 004 W. B. Livestock Processing Dev. Corp. Assistance to Livestock
Dev. Processing & Marketing [AD]

O	4,200.00	}	4,221.40	4,116.15	(-) 105.25
R	21.40				

Enhancement of Fund through re-appropriation was required for payment to WBSEDCL for shifting of Electric Pole located on the approach road of Malda layer Farm, for supply, installation, Commissioning & Test Run of Horizontal Autoclave Machine at CLART, Kalyani, Nadia. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2403 Animal Husbandry			
	00			
	001 Direction and Administration			
	State Development Schemes			
3.	011 Strengthening of Head Quarter and Regional Offices [AD]			
	O 215.00	215.00	106.90	(-) 108.10
	101 Veterinary Services and Animal Health			
	State Development Schemes (Central Assistance)			
4.	083 National Livestock Mission (Breed Development for Livestock and Poultry, Seminars) [Central Share] OCASPS [AD]			
	O 350.00	350.00	81.90	(-) 268.10
5.	088 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS) (4123) (Central Share) OCASPS [AD]			
	O 1,350.00	1,350.00	473.58	(-) 876.42
	State Development Schemes			
6.	024 Strengthening of existing Vety Diagnostic/ Pathological Labs [AD]			
	O 100.00	100.00	12.15	(-) 87.85
7.	042 Strengthening and Expansion of Biological Products Division [AD]			
	O 200.00	200.00	56.52	(-) 143.48
8.	084 National Livestock Mission (Breed Development for Livestock and Poultry, Seminars) [State Share] OCASPS [AD]			
	O 233.33	233.33	54.60	(-) 178.73
9.	089 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) OCASPS [AD]			
	O 933.34	933.34	315.72	(-) 617.62
	103 Poultry Development			
	State Development Schemes			
10.	010 Establishment Development/ Strengthening of Poultry Farms [AD]			
	O 250.00	250.00	10.59	(-) 239.41
11.	011 Financial Assistance to the Beneficiaries & Entrepreneurship Development [AD]			
	O 3,200.00	3,200.00	1,613.68	(-) 1,586.32

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
104	Sheep and Wool Development			
State Development Schemes				
12.	009 Sheep & Goat Development in West Bengal [AD]			
	O 3,000.00	3,000.00	1,734.44	(-) 1,265.56
109	Extension and Training			
State Development Schemes				
13.	037 In-service training and training of farmers [AD]			
	O 250.00	250.00	55.65	(-) 194.35
190	Assistance to Public Sector and Other Undertakings			
Administrative Expenditure				
14.	001 West Bengal Livestock Processing Development Corporation [AD]			
	O 358.05	358.05	268.54	(-) 89.51
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
15.	062 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) OCASPS [AD]			
	O 365.00	365.00	133.10	(-) 231.90
State Development Schemes				
16.	026 Purchase of Medicines & Surgical requisites [AD]			
	O 655.00	655.00	229.77	(-) 425.23
17.	031 Extension & Communication Campaign [AD]			
	O 250.00	250.00	124.19	(-) 125.81
18.	032 Poultry & Small Animal Development in West Bengal [AD]			
	O 2,300.00	2,300.00	1,474.47	(-) 825.53
19.	063 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (State Share) OCASPS [AD]			
	O 246.67	246.67	88.73	(-) 157.94
796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
20.	056 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (CSS)(4123) (Central Share) OCASPS [AD]			
	O 170.00	170.00	68.10	(-) 101.90

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes					
21.	025 Purchase of Medicines & Surgical requisites [AD]				
	O	750.00	750.00	269.21	(-) 480.79
22.	031 Poultry & Small Animal Development in West Bengal [AD]				
	O	2,900.00	2,900.00	1,971.15	(-) 928.85
2404 Dairy Development					
00					
102 Dairy Development Projects					
Administrative Expenditure					
23.	001 Dairy Development Establishment [AD]				
	O	3,914.24	3,914.24	3,118.46	(-) 795.78
190 Assistance to Public Sector and Other Undertakings					
Administrative Expenditure					
24.	002 Himalayan Co-operative Milk Producers Union Limited (HIMUL) [AD]				
	O	181.00	181.00	8.67	(-) 172.33
192 Greater Kolkata Milk Supply					
Administrative Expenditure					
25.	002 Procurement [AD]				
	O	393.80	393.80	312.58	(-) 81.22
789 Special Component Plan for Scheduled Castes					
State Development Schemes					
26.	003 Incentive for Feed Subsidy to farmers [AD]				
	O	4,200.00	4,200.00	3,878.01	(-) 321.99
2415 Agricultural Research and Education					
03 Animal Husbandry					
277 Education					
State Development Schemes					
27.	002 Disbursement of Merit Scholarship for the Under Graduates, Post Graduates and Doctoral Degree programmes under State Aided University [AD]				
	O	350.00	350.00	175.00	(-) 175.00

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2404 Dairy Development					
	00				
	191	Assistance to Co-operative and Other Bodies			
State Development Schemes					
28.	001	Development of Milk Co-operatives [AD]			
	O	300.00	300.00	..	(-) 300.00
	789	Special Component Plan for Scheduled Castes			
State Development Schemes					
29.	001	Development of Milk Co-operatives [AD]			
	O	200.00	200.00	..	(-) 200.00
	796	Tribal Areas Sub-Plan			
State Development Schemes					
30.	001	Development of Milk Co-operatives [AD]			
	O	100.00	100.00	..	(-) 100.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).					
2551 Hill Areas					
	60	Other Hill Areas			
	191	Assistance to the Darjeeling Gorkha Autonomous Hill Council			
State Development Schemes					
31.	027	Animal Resources Development Sector [AD]			
	O	500.00	449.42	..	(-) 449.42
	R	(-) 50.58			
Reduction of fund through re-appropriation from the above sub-head was required for implementation of the scheme "Livelihood development of Poor/ Marginal Farmers through Heifer rearing". However, reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2025).					

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2403 Animal Husbandry

00

001 Direction and Administration

State Development Schemes

32.	004	Strengthening & infrastructure dev. of HQ & Regional/other offices including procurement & maintenance of IT components [AD]			
	O	335.00	} 256.39	61.86	(-) 194.53
	R	(-) 78.61			

Reduction of fund through re-appropriation from the above sub-head was required for the implementation of the project "Bio-Medical Waste Management System Facility in the State". However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2403 Animal Husbandry

00

001 Direction and Administration

State Development Schemes

33.	003	Extension & Communication Campaign [AD]			
	O	3,750.00	} 3,150.00	2,835.05	(-) 314.95
	R	(-) 600.00			

800 Other Expenditure

State Development Schemes

34.	012	Assistance to West Bengal University of Animal and Fishery Sciences [AD]			
	O	900.00	} 357.91	212.81	(-) 145.10
	R	(-) 542.09			

Reduction of fund through re-appropriation from the above sub-heads was stated to be required for payment of monthly incentive to Private AI Workers/ Pranimitras. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2403 Animal Husbandry

00

103 Poultry Development

State Development Schemes

35. 009 Poultry Development in West Bengal [AD]

O	6,350.00	6,326.51	4,064.36	(-) 2,262.15
R	(-) 23.49			

Reduction of fund through re-appropriation from this head of account was stated to be required for installation of New 100 MT Weight Bridge at Kalyani Feed Milling Plant. However, reasons for saving in the above sub-head have not been intimated (June 2025).

(vii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2403 Animal Husbandry

00

001 Direction and Administration

Administrative Expenditure

36. 001 Animal Husbandry [AD]

O	20,327.97	21,470.34	21,669.40	+199.06
R	1,142.37			

Enhancement of fund through re-appropriation to this sub-head was stated to be required for payment of Hill allowance and winter allowance for the staff posted at DD, ARD & PO, GTA, Kalimpong. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2403 Animal Husbandry			
	00			
	101 Veterinary Services and Animal Health			
	State Development Schemes (Central Assistance)			
37.	094 National Livestock Mission (Breed Development for Livestock and Poultry, Seminars) (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	170.00	+169.99	
38.	097 Assistance to States for Control of Animal Diseases (ASCAD) for vaccination Under LHDCP (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	728.73	+728.72	
39.	099 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	1,691.78	+1,691.77	
	113 Administrative Investigation and Statistics			
	State Development Schemes (Central Assistance)			
40.	012 Livestock Census (100 per cent Central Share) (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	95.84	+95.83	
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
41.	068 Assistance to States for Control of Animal Diseases (ASCAD) for vaccination Under LHDCP (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	161.72	+161.71	
42.	070 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	392.01	+392.00	
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
43.	062 Assistance to States for Control of Animal Diseases (ASCAD) for vaccination Under LHDCP (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	83.78	+83.77	
44.	064 Establishment and strengthening of Veterinary Hospitals and Dispensaries - Mobile Veterinary Units (ESVHD-MVU) (for recurring / operational cost of MVU) under LHDCP (SNA-SPARSH) (SPARSH) [AD]			
	S 0.01 0.01	212.62	+212.61	

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Creation of fund through token supplementary provision of ₹0.01 lakh in the above sub-heads was stated to be required for New Service Heads opened for National Livestock Mission and Other Schemes under SNA-SPARSH, a new fund flow mechanism introduced by Govt. of India during the current financial year. However, reasons for final excess in the above sub-heads have not been intimated (June 2025).

Capital (Voted)

(i) The grant closed with a saving of ₹3,772.06 lakh (12.80 per cent of the total budget provision).

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

(iii) In view of such saving, supplementary provision of ₹9,783.95 lakh proved to be excessive.

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4404 Capital Outlay on Dairy Development

00

102 Dairy Development Projects

State Development Schemes

45.	005	Infrastructure facilities for Dairy Development Programme under RIDF (RIDF) [AD]			
	O	700.00	}	3,058.00	3,058.11
	S	2,893.00			
	R	(-) 535.00			
					+0.11

Enhancement of fund through supplementary provision was stated to be required for infrastructural facilities for dairy development programme under RIDF. Further, reduction of fund through re-appropriation from sub-head was stated to be required for establishment of Corn Silage production, Poultry Hatchery Unit, Shrimp Feed production unit, modernization and capacity extension of Cattle Feed Unit etc. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4403 Capital Outlay on Animal Husbandry			
	00			
	101 Veterinary Services and Animal Health			
	State Development Schemes			
46.	004 Construction, Repair, Maintenance of Vety Units, Laboratories & IAH & VB [AD]			
	O 1,200.00	1,200.00	467.28	(-) 732.72
	103 Poultry Development			
	State Development Schemes			
47.	003 Establishment/Repair & Maintenance/Strengthening of Poultry Farms [AD]			
	O 2,500.00	2,500.00	1,283.51	(-) 1,216.49
	104 Sheep and Wool Development			
	State Development Schemes			
48.	001 Establishment/Development of Sheep/Goat/Rabbit/Dist. Composite Farms in the State [AD]			
	O 250.00	250.00	1.86	(-) 248.14
	105 Piggery Development			
	State Development Schemes			
49.	002 Establishment/Repair & Maintenance/Strengthening of Pig Farms/ Meat Plant (Cap) [AD]			
	O 500.00	500.00	36.95	(-) 463.05
	107 Fodder and Feed Development			
	State Development Schemes			
50.	001 Infrastructure Development in respect of Irrigation, Electrification, Generator and Allied Facilities [AD]			
	O 600.00	600.00	252.90	(-) 347.10
	109 Extension and Training			
	State Development Schemes			
51.	001 Infrastructure Development for Training Center [AD]			
	O 500.00	500.00	92.23	(-) 407.77
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
52.	009 Construction, Repair, Maintenance of Vety Units, Laboratories & IAH & VB [AD]			
	O 200.00	200.00	9.28	(-) 190.72

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
53.	010 Establishment/ Repair & Maintenance/ Strengthening of Poultry/Livestock Farms [AD]			
	O	140.00	41.94	(-) 98.06
796	Tribal Areas Sub-Plan			

State Development Schemes

54.	007 Establishment/ Repair & Maintenance/ Strengthening of Poultry/ Livestock Farms [AD]			
	O	450.00	96.97	(-) 353.03

4404 Capital Outlay on Dairy Development

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

55.	004 Development/Modernization of Govt. Dairies [AD]			
	O	2,700.00	1.92	(-) 2,698.08

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

4404 Capital Outlay on Dairy Development

00

110 Greater Calcutta Milk Supply Scheme

State Development Schemes

56.	001 Greater Calcutta Milk Supply [AD]			
	O	150.00	..	(-) 150.00

Reasons for non-utilization of entire budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4403 Capital Outlay on Animal Husbandry

00

800 Other Expenditure

State Development Schemes

57.	001	Assistance to West Bengal University of Animal and Fishery Sciences [AD]				
		O 2,600.00	}	2,497.27	380.89	(-) 2,116.38
		R (-) 102.73				

Reduction of fund through re-appropriation from this sub-head was stated to be required for completion of the process of procurement of various IT Products through GEM Portal for various offices under Directorate of AR & AH. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

4403 Capital Outlay on Animal Husbandry

00

102 Cattle and Buffalo Development

State Development Schemes

58.	001	Strengthening of AI Center [AD]				
		O 2,400.00	}	2,190.83	990.83	(-) 1,200.00
		R (-) 209.17				

Reduction of fund through re-appropriation from this sub-head was stated to be required for development of digital surveillance at Cold storage at different districts of state at WBLDC Ltd. and for installation of CCTV surveillance system of Paschim Banga Go-Sampad Bikash Sanstha (PBGSSBS). However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4403 Capital Outlay on Animal Husbandry

00

001 Direction and Administration

State Development Schemes

59.	001	Procurement of IT Components [AD]			
		S 193.12	} 505.02	309.13	(-) 195.89
		R 311.90			

Creation of fund through supplementary provision was stated to be required for procurement of IT items. Further, enhancement of fund through re-appropriation was stated to be required for procurement of various IT products through GEM Portal for various offices under Directorate of AR & AH, development of Digital Surveillance of Cold Stores, Regional Buck Semen Station, newly constructed bull sheds in FBSS, PBGSBS etc. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

4404 Capital Outlay on Dairy Development

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

60.	005	Infrastructure facilities for Dairy Development Programme under RIDF (RIDF) [AD]			
		O 300.00	} 539.99	1,383.46	+843.47
		S 239.99			

Enhancement of fund through supplementary provision in the above sub-head was stated to be required for repayment of decretal payment drawn from Contingency Fund during the current financial year. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4403 Capital Outlay on Animal Husbandry

00

102 Cattle and Buffalo Development

State Development Schemes

61.	002	Infrastructure facilities for Animal Husbandry Programme under RIDF [AD]				
		O	3,000.00	}	9,992.84	11,159.12
		S	6,457.84			+1,166.28
		R	535.00			

Enhancement of fund through supplementary provision was stated to be required for major works for infrastructural facilities for Animal Husbandry Programme under RIDF. Further enhancement of fund through re-appropriation to the above sub-head was stated to be required for funding ongoing projects under RIDF-XXIX, for funding ongoing projects under RIDF-XXVIII, and for funding the ongoing project under RIDF-XXVII. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

4403 Capital Outlay on Animal Husbandry

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

62.	011	Rural Infrastructure Development Fund (RIDF) [AD]				
		O	600.00		600.00	2,113.27
						+1,513.27

796 Tribal Areas Sub-Plan

State Development Schemes

63.	008	Rural Infrastructure Development Fund (RIDF) [AD]				
		O	500.00		500.00	1,027.34
						+527.34

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 6 ANIMAL RESOURCES DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6404 Loans for Dairy Development			
	00			
	190 Loans to Public Sector and Other Undertakings			
	Administrative Expenditure			
64.	001 Loans to West Bengal Dairy and Poultry Development Corporation Ltd. [AD]			
		..	2,758.00	+2,758.00

Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 7 BACKWARD CLASSES WELFARE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
Voted -			
Original	21,98,39,75	22,11,53,80	19,92,83,85
Supplementary	13,14,05		
Amount surrendered during the year (31 March 2025)			(-) 2,18,69,95
			16,04,06

CAPITAL -

Major Head

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

Voted -				
Original	72,78,26	72,78,27	37,75,46	(-) 35,02,81
Supplementary	1			
Amount surrendered during the year (31 March 2025)				Nil

Notes and Comments –

(i) During the year department incurred an expenditure ₹11,11,52 thousand which falls under New Service and ₹10,30 thousand which falls under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

(ii) As per PFMS, up to close of the year, a balance amounting to ₹94,02,03 thousand remained unspent in the SNA bank account under the department.

Revenue (Voted)

(i) The grant closed with saving of ₹21,869.95 lakh (9.89 per cent of total budget provision). Out of such saving, department surrendered ₹1,604.06 lakh only during the year.

(ii) In view of saving of ₹21,869.95 lakh, supplementary provision of ₹1,314.05 lakh proved to be unnecessary.

(iii) Similar saving of ₹35,133.50 lakh (16.19 per cent of total budgetary allocation) and ₹11,793.14 lakh (5.55 per cent of total budgetary allocation) were also noticed in the years 2023-2024 and 2022-2023 respectively.

Grant No. 7 BACKWARD CLASSES WELFARE

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	01 Welfare of Scheduled Castes			
	277 Education			
	Administrative Expenditure			
1.	003 Hostel Charges [SC]			
	O 1,237.06	..	..	..
	R (-) 1,237.06			
	Reasons for non-utilization of entire budget provision have not been intimated. However, entire amount was stated to be surrendered due to transfer of budget from old head to new head of account (June 2025).			
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	01 Welfare of Scheduled Castes			
	102 Economic Development			
	State Development Schemes			
2.	013 Development and Welfare purposes for Matua communities [SC]			
	O 200.00	200.00	..	(-) 200.00
	277 Education			
	State Development Schemes (Central Assistance)			
3.	037 Civil Rights - Strengthening of Machinery for Enforcement of Protection of Civil Rights Act 1995 and Prevention of Atrocities Act 1989 and Other (Central Share) OCASPS [SC]			
	O 500.00	500.00	..	(-) 500.00
4.	048 Pre-Matric Scholarship for SC Students (Central Share) (OCASPS) [SC]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
	State Development Schemes			
5.	055 Additional State Share for Pre Matric Scholarship to SC Hosteler Students [SC]			
	O 200.00	200.00	..	(-) 200.00
6.	056 Additional State Share for Post Matric Scholarship to SC Hosteler Students [SC]			
	O 311.00	311.00	..	(-) 311.00

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	03 Welfare of Backward Classes			
	277 Education			
State Development Schemes				
7.	015 Post Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI (State Share) (OCASPS) [SC]			
	O 5,080.00	5,080.00	..	(-) 5,080.00
8.	017 Pre Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI (State Share) (OCASPS) [SC]			
	O 1,864.00	1,864.00	..	(-) 1,864.00
	80 General			
	800 Other Expenditure			
State Development Schemes				
9.	032 Setting up of Mangar Development Board for the Mangar people of West Bengal [SC]			
	O 200.00	200.00	..	(-) 200.00
10.	034 Setting up of West Bengal Khambu Rai Development Board [SC]			
	O 200.00	200.00	..	(-) 200.00
11.	036 West Bengal Sarki Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
12.	037 West Bengal Damai Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
13.	038 West Bengal Kamai Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
14.	039 West Bengal Bhujel Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
15.	040 West Bengal Newar Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
16.	042 West Bengal Gurung Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
17.	043 The West Bengal Rajbanshi Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
18.	044 The Terai, Dooars, Siliguri Development and Cultural Board (Gorkha Communities) [SC]			
	O 200.00	200.00	..	(-) 200.00
19.	045 The West Bengal Kurmi Development and Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
20.	065 The West Bengal Thami Development & Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00
21.	071 The West Bengal Bauri Cultural Board [SC]			
	O 200.00	200.00	..	(-) 200.00

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
22.	073 The West Bengal Bagdi Cultural Board [SC] O 216.00	216.00	..	(-) 216.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).			
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	01 <i>Welfare of Scheduled Castes</i>			
	001 Direction and Administration			
	State Development Schemes (Central Assistance)			
23.	030 Scheme for giving Relief to the victims of atrocities, Protection to SCs & STs and for giving Incentive for inter-caste marriages (Central Assistance) [SC] O 600.00	600.00	464.44	(-) 135.56
	State Development Schemes			
24.	031 Scheme for giving Relief to the victims of atrocities, Protection to SCs & STs and for giving Incentive for inter-caste marriages (State Share) (OCASPS) [SC] O 600.00	600.00	415.01	(-) 184.99
	102 Economic Development			
	State Development Schemes			
25.	011 West Bengal Namasudra Welfare Board [SC] O 200.00	200.00	100.00	(-) 100.00
26.	015 "Dalit Bandhu Welfare and Development Board" [SC] O 200.00	200.00	115.00	(-) 85.00
	277 Education			
	State Development Schemes (Central Assistance)			
27.	046 Post-Matric Scholarship for SC Students (Central Share) OCASPS [SC] O 10,500.00	10,500.00	23.75	(-) 10,476.25
	State Development Schemes			
28.	017 Petty maintenance works and management of all hostels including central hostels for SC and OBC students [SC] O 210.00	210.00	24.62	(-) 185.38
29.	047 Post-Matric Scholarship for SC Students (State Share) [SC] O 6,833.00	6,833.00	2,015.86	(-) 4,817.14
30.	049 Pre-Matric Scholarship for SC Students (State Share) (OCASPS) [SC] O 3,613.00	3,613.00	2,011.96	(-) 1,601.04
	800 Other Expenditure			
	State Development Schemes			
31.	006 Promotion of cultural activities [SC] O 870.00	870.00	488.20	(-) 381.80

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	03 Welfare of Backward Classes			
	277 Education			
State Development Schemes (Central Assistance)				
32.	014 Post Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI (Central Share) (OCASPS) [SC]			
	O 6,000.00	6,000.00	1,726.55	(-) 4,273.45
33.	016 Pre Matric Scholarship for OBCs, EBCs and DNTs- PM YASASVI (Central Share) (OCASPS) [SC]			
	O 3,000.00	3,000.00	649.11	(-) 2,350.89
	04 Welfare of Minorities			
	102 Economic Development			
State Development Schemes				
34.	001 The West Bengal Nashya - Sekh Development Board [SC]			
	O 200.00	200.00	15.00	(-) 185.00
	80 General			
	800 Other Expenditure			
State Development Schemes				
35.	006 Education- Special scholarships to meritorious S.C. & S. T. students reading in classes IX - XII in order to prepare them for Engineering, Technical, Higher education [SC]			
	O 900.00	900.00	801.60	(-) 98.40
Reasons for saving in the above sub-heads have not been intimated (June 2025).				

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

01 Welfare of Scheduled Castes

190 Assistance to Public Sector and Other Undertakings

Administrative Expenditure

36.	001 West Bengal Scheduled Castes and Scheduled Tribes Development And Finance Corporation [SC]			
	O 2,199.05	1,099.53	1,099.53	..
	R (-) 1,099.52			

Reduction of fund through re-appropriation was stated to be required for salary grant to WB SC ST & OBC Development and Finance Corporation (June 2025).

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>01 Welfare of Scheduled Castes</i>			
	<i>277 Education</i>			
State Development Schemes				
37.	016 Sikhshashree [SC]			
	O 10,000.00 } R (-) 220.00 }	9,780.00	7,804.93	(-) 1,975.07
	<i>03 Welfare of Backward Classes</i>			
	<i>277 Education</i>			
State Development Schemes				
38.	018 Medhasree Scholarship for OBC students studying in Classes V-VIII [SC]			
	O 3,000.00 } R (-) 147.00 }	2,853.00	2,366.66	(-) 486.34
Surrender of fund was stated to be required for releasing fund for 'Shikhshasree to SC students' and 'Madhashree to OBC students' studying in class V to VII'. However, reasons for overall saving have not been intimated (June 2025).				

(v) Excess occurred mainly under :

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>80 General</i>			
	<i>190 Assistance to Public Sector and Other Undertakings</i>			
Administrative Expenditure				
39.	001 West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation [SC]			
	R 1,099.52	1,099.52	1,099.52	..
Fund was neither created through Annual Financial Statement, supplementary grant 2024-2025 nor the expenditure was incurred by drawing advance from Contingency Fund but created through re- appropriation of fund for payment of salary grant to the employees of West Bengal SC ST OBC Development and Finance Corporation.				

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>01 Welfare of Scheduled Castes</i>			
	102 Economic Development			
	State Development Schemes			
40.	014 Taposili Bandhu-Old Age Pension Scheme to Scheduled Castes under Jai Bangla (JAIBANGLA) [SC]			
	O 1,31,500.00	1,31,500.00	1,45,276.04	+13,776.04
	277 Education			
	Administrative Expenditure			
41.	007 Maintenance of Ashram Hostels [SC]			
	O 452.09	452.09	634.81	+182.72
	State Development Schemes			
42.	002 Hostel charges [SC]			
	O 1,200.00	1,200.00	2,447.00	+1,247.00
43.	018 Procurement and distribution of Bi-cycle to Scheduled Castes students [SC]			
	O 10,089.00	10,089.00	13,089.00	+3,000.00
	<i>03 Welfare of Backward Classes</i>			
	277 Education			
	State Development Schemes			
44.	008 Procurement and distribution of Bi-cycle to Other Backward Classes students [SC]			
	O 1,669.27	1,669.27	2,524.54	+855.27
	<i>80 General</i>			
	001 Direction and Administration			
	Administrative Expenditure			
45.	001 Headquarters Establishment [SC]			
	O 675.78	675.78	831.21	+155.43
46.	002 District Organization [SC]			
	O 5,863.77	5,863.77	6,368.94	+505.17
	Reasons for excess in the above sub-heads have not been intimated (June 2025).			

Grant No. 7 BACKWARD CLASSES WELFARE

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

01 Welfare of Scheduled Castes

277 Education

State Development Schemes (Central Assistance)

47. 050 Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY) (Central Share) (OCASPS) [SC]

O	1,000.00	}	2,314.03	5,829.98	+3,515.95
S	1,314.03				

Supplementary fund was provided for the implementation of Pradhan Mantri Anusuchit Jaati Abhyuday Yojana (PM AJAY). However, reasons for overall excess have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹3,502.81 lakh (48.13 per cent of total budgetary provision).
- (ii) Similar saving of ₹6,954.11 lakh (96.48 per cent of total budgetary allocation) was noticed during 2023- 2024.
- (iii) Out of such saving, no portion was surrendered by the department during the year.
- (iv) Token supplementary provision of 1 thousand was provided for a New Service head opened for RIDF projects.

(v) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

03 Welfare of Backward Classes

277 Education

State Development Schemes (Central Assistance)

48. 005 Boys and Girls Hostel for OBCs (Central Share) OCASPS [SC]

O	90.00	90.00	..	(-) 90.00
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Reasons for non-utilization of entire budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 7 BACKWARD CLASSES WELFARE

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>01 Welfare of Scheduled Castes</i>			
	277 Education			
State Development Schemes				
49.	001 Construction of Hostels for Schools [SC]			
	O 181.00	181.00	39.85	(-) 141.15
50.	012 Infrastructure Development Programme [SC]			
	O 2,500.00	2,500.00	961.02	(-) 1,538.98
	796 Tribal Area sub plan			
State Development Schemes				
51.	001 Road, Bridges and Culverts [SC]			
	O 1,000.00	1,000.00	331.90	(-) 668.10
Reasons for saving in the above sub-heads have not been intimated (June 2025).				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>01 Welfare of Scheduled Castes</i>			
	102 Economic Development			
State Development Schemes				
52.	001 Implementation of RIDF Project RIDF [SC]			
	O 3,500.00 } R (-) 2,084.41 }	1,415.59	..	(-) 1,415.59

Transfer of fund through re-appropriation was stated to be required for funding of the approved project of NABARD namely 'Supply and installation IT equipment in 630 nos. of smart classrooms' under newly opened head of account '4225-01-277-013'. Reasons for non-utilization/ transfer of entire budget provision have not been intimated (June 2025).

Grant No. 7 BACKWARD CLASSES WELFARE

(vi) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities		
01	<i>Welfare of Scheduled Castes</i>		
277	Education		
State Development Schemes			
53.	013 Infrastructure for Rural Education Institutions under RIDF Project [SC]		
	S 0.01 } 2,084.42 2,442.69 +358.27		
	R 2,084.41 }		

Supplementary provision was required for New Service head opened for RIDF projects. Enhancement of fund through re-appropriation was stated to be required for funding of the approved project of NABARD namely 'Supply and installation of IT equipment in 630 nos. of Smart classrooms'. However, reasons for overall excess have not been intimated (June 2025).

Grant No. 8 COOPERATION

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2216 Housing			
2250 Other Social Services			
2401 Crop Husbandry			
2404 Dairy Development			
2425 Co-operation			
2435 Other Agricultural Programmes			
2515 Other Rural Development Programmes			
3451 Secretariat-Economic Services			
Voted -			
Original	5,31,40,47		
Supplementary	21		
Amount surrendered during the year (31 March 2025)			
	5,31,40,68	3,74,36,51	(-) 1,57,04,17
Charged -			
Original	35,03,54		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	35,03,54	17,86,44	(-) 17,17,10
			Nil
CAPITAL -			
Major Head			
4425 Capital Outlay on Co-operation			
6003 Internal Debt of the State Government			
6425 Loans for Co-operation			
Voted -			
Original	17,52,00		
Supplementary	2		
Amount surrendered during the year (31 March 2025)			
	17,52,02	3,23,03	(-) 14,28,99
Charged -			
Original	69,98,00		
Supplementary	2,00		
Amount surrendered during the year (31 March 2025)			
	70,00,00	69,84,71	(-) 15,29
			Nil

Grant No. 8 COOPERATION

Notes and Comments -

- (i) During the year department incurred an amount of ₹41,09 thousand which falls under New Service and an amount of ₹2,20,11 thousand under New Instrument of Service which is unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.
- (ii) As per data extracted from PFMS, at the close of the year, a balance amounting to ₹30,17,32 thousand remained unspent in the SNA bank accounts under the department.

Revenue (Voted)

- (i) The grant closed with a saving of ₹15,704.17 lakh (29.55 per cent of the total budget provision) at the close of the year. Out of such saving, department surrendered an amount of ₹1,066.34 lakh during the year.
- (ii) Token supplementary provision of ₹0.21 lakh was required for salary and establishment expenses of the department and for newly opened service head for Rastriya Krishi Vikas Yojana (RKVY) schemes under SNA-SPARSH.
- (iii) Department paid ₹5,000 lakh as subsidy during the year which constitutes 13.36 per cent of the total expenditure under Revenue (Voted) Section.
- (iv) Similar subsidy was paid by the department under this section during last four years as under :

Year	Subsidy	
	Amount (₹ in lakh)	Percentage of Revenue (Voted) Expenditure
2023-2024	6,225.72	15.48
2022-2023	6,016.50	16.67
2021-2022	7,854.34	22.56
2020-2021	1,448.50	6.06

- (v) Similar saving of ₹8,387.86 lakh (17.19 per cent of the total budget provision) and ₹7,046.57 lakh (16.34 per cent of total budget provision) was also noticed in the grant during 2023-2024 and 2022-2023 respectively.

Grant No. 8 COOPERATION

(vi) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry				
	00			
	789	Special Component Plan for Scheduled Castes		
State Development Schemes (Central Assistance)				
1.	143	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY [CO]		
	O	117.97	117.97	35.70 (-) 82.27
	800	Other Expenditure		
State Development Schemes (Central Assistance)				
2.	055	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY [CO]		
	O	207.23	207.23	107.28 (-) 99.95
2425 Co-operation				
	00			
	003	Training		
State Development Schemes				
3.	003	Training for Capacity Building of the SHGs (Genl., Women and Minorities) [CO]		
	O	700.00	700.00	349.62 (-) 350.38
4.	004	Scheme for Co-operative Training and Education [CO]		
	O	275.00	275.00	141.31 (-) 133.69
	106	Assistance to Multipurpose Rural Co-operatives		
State Development Schemes				
5.	001	Warehousing and Marketing Co-operatives Development of Agricultural Marketing Societies (Primary) [CO]		
	O	210.00	210.00	126.00 (-) 84.00
6.	016	Consumers Co-operative-Development of Consumers Co- operatives [CO]		
	O	245.00	245.00	119.09 (-) 125.91
7.	020	Consumers Co-operative-Distribution of Consumers Articles in Rural Areas [CO]		
	O	210.00	210.00	114.60 (-) 95.40

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
8.	026 Assistance for Revival of Urban Co-op Banks [CO]			
	O 200.00	200.00	0.60	(-) 199.40
	107 Assistance to Credit Co-operatives			
State Development Schemes				
9.	001 Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks [CO]			
	O 2,100.00	2,100.00	929.80	(-) 1,170.20
10.	004 Strengthening of Central Co-operative Banks [CO]			
	O 3,578.40	3,578.40	1,789.20	(-) 1,789.20
11.	007 Special Bad Debt Reserve (Risk Fund) of Primary Credit Society [CO]			
	O 4,200.00	4,200.00	1,853.09	(-) 2,346.91
12.	021 Supply of Long term Credit [CO]			
	O 1,400.00	1,400.00	700.00	(-) 700.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
13.	007 Strengthening of Central Co-operative Banks [CO]			
	O 1,226.88	1,226.88	613.44	(-) 613.44
14.	008 Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks [CO]			
	O 720.00	720.00	318.79	(-) 401.21
15.	010 Special Bad Debt Reserve (Risk Fund) of PACS [CO]			
	O 1,440.00	1,440.00	635.34	(-) 804.66
16.	014 Supply of long term Credit [CO]			
	O 480.00	480.00	240.00	(-) 240.00
17.	018 Training for Capacity Building of the SHGs (SCP) [CO]			
	O 240.00	240.00	119.87	(-) 120.13
	796 Tribal Areas Sub-Plan			
State Development Schemes				
18.	002 Strengthening of Central Co-operative Banks [CO]			
	O 306.72	306.72	153.36	(-) 153.36
19.	003 Special Bad Debt Reserve (Risk Fund) of Central Co-operative Banks [CO]			
	O 180.00	180.00	79.70	(-) 100.30
20.	006 Special Bad Debt Reserve (Risk Fund) of Primary Agricultural Credit Societies [CO]			
	O 360.00	360.00	158.84	(-) 201.16

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2425 Co-operation				
00				
107 Assistance to Credit Co-operatives				
State Development Schemes (Central Assistance)				
21.	056 Computerization of PACs (Central Share) [CO]			
	O 3,500.00	3,500.00	..	(-) 3,500.00
State Development Schemes				
22.	024 Development of Urban Credit Co-operatives [CO]			
	O 550.00	550.00	..	(-) 550.00
23.	057 Computerization of PACs (State Share) [CO]			
	O 1,600.00	1,600.00	..	(-) 1,600.00
108 Assistance to other Co-operatives				
State Development Schemes				
24.	001 Assistance for Womens/Mahila Cooperatives [CO]			
	O 105.00	105.00	..	(-) 105.00
Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).				
2425 Co-operation				
00				
001 Direction and Administration				
State Development Schemes				
25.	003 Additional Departmental Staff and Equipment [CO]			
	O 250.00	229.35	108.36	(-) 120.99
	R (-) 20.65			
Reduction of ₹20.57 lakh through surrender was required for for payment of Maintenance/POL of office vehicles and for payment of monthly hiring charges of vehicles for the establishments. Reduction of ₹0.08 lakh through re-appropriation was required towards the payment of transfer TA bill in respect of Shri Malay Mukhopadhaya, Special Secretary. Reasons for saving have not been intimated (June 2025).				
101 Audit of Co-operatives				
State Development Schemes				
26.	002 Additional Departmental Staff and Equipment [CO]			
	O 200.00	186.33	93.21	(-) 93.12
	R (-) 13.67			
Reduction of fund through re-appropriation (₹0.67 lakh) and surrender (₹13 lakh) from the above sub-heads were required for payment of T.A Bills, maintenance of office vehicles, for monthly hiring charges of vehicles, for rent, rate and taxes, for training, payment of pending telephone/mobile bills and miscellaneous office expenses. However, reasons for final saving in the above sub-head have not been intimated (June 2025).				

Grant No. 8 COOPERATION

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

00

105 Information and Publicity

State Development Schemes

27.	001	Seminar, Publicity, Audio-Visual Units, Exhibition / Co-opp Week/Fair, Workshop, Services by CSCs (Tathya Mitra) at PACS etc. [CO]				
		O 250.00	248.93	81.76	(-) 167.17	
		R (-) 1.07				

Reduction of fund through surrender of ₹0.59 lakh and through re-appropriation ₹0.48 lakh from the above sub-head is stated to be required for meeting up the expenditure of colour printing, binding and delivery of Administrative Report by Saraswati Press Ltd. and for publication of the Budget Speech of the Hon'ble MIC. However, reasons for saving in the above sub-head have not been intimated (June 2025).

2425 Co-operation

00

105 Information and Publicity

State Development Schemes

28.	002	Computerised Management of Co-operative Data and Records [CO]				
		O 200.00	21.92	..	(-) 21.92	
		R (-) 178.08				

Reduction of fund through re-appropriation and surrender from the above sub-head was stated to be required to meet up the expenditure for procurement of computers and related accessories, for AMC of computer peripherals, for the preparation and launching of Website of the Co-operative Election Commission, for the development of website of West Bengal Co-Operative Tribunal etc. However, reasons for non-utilization of entire funds after such reduction have not been intimated (June 2025).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2515 Other Rural Development Programmes

00

102 Community Development

Administrative Expenditure

29.	014	Block Establishments for Co-Operation Department [CO]		
	O	1,755.18	1,316.37	552.06
	R	(-) 438.81		(-) 764.31

Reduction of fund through surrender from the above sub-head is stated to be required for the establishment charges of the Co-Operation Department such as salaries travel expenses, medical re-imbursement under WBHS 2008 and other office expenses. However, reasons for final saving have not been intimated (June 2025).

2425 Co-operation

00

106 Assistance to Multipurpose Rural Co-operatives

State Development Schemes

30.	013	Processing Co-operative-Establishment of Cold Storages [CO]		
	O	280.00	126.37	153.63
	R	(-) 153.63		+27.26

Reduction of fund through surrender from the above sub-head was stated to be required for the construction of Multipurpose Cold Storage. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 8 COOPERATION

(vii) Excess occurred mainly as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2435 Other Agricultural Programmes			
	60 Others			
	103 Special Initiatives for development of Agriculture and Allied Sectors			
	State Development Schemes (Central Assistance)			
31.	008 Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) SPARSH [CO]			
	S	0.02	0.02	280.65
				+280.63

2435 Other Agricultural Programmes

60 Others

789 Special Component Plan for Scheduled Castes

State Development Schemes (Central Assistance)

32.	009 Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) SPARSH [CO]			
	S	0.02	0.02	92.84
				+92.82

Supplementary provision was required for funding New Service Heads opened for Rastriya Krishi Vikash Yojana (RKVY) Scheme under SNA-SPARSH, a newly opened fund flow mechanism introduced by GOI during the current financial year. Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 8 COOPERATION

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

00

001 Direction and Administration

Administrative Expenditure

33.	006 Block Establishments for Co-Operation Department [CO]				
	S	0.15	0.15	1,047.20	+1,047.05

Creation of fund through supplementary provision was stated to be required for salary and establishment expenses of the Co-Operation Department. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

2425 Co-operation

00

101 Audit of Co-operatives

Administrative Expenditure

34.	001 Audit of Co-operative [CO]				
	O	3,815.95	3,815.95	4,025.31	+209.36

106 Assistance to Multipurpose Rural Co-operatives

State Development Schemes

35.	002 Warehousing and Marketing Co-operatives -Development of Apex Agricultural Marketing Society [CO]				
	O	250.00	250.00	790.10	+540.10
36.	029 Development of Apex Consumer Co-operative Society [CO]				
	O	200.00	200.00	595.98	+395.98

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹1,717.10 lakh (49.01 per cent of the total budget provision).
- (ii) No portion of saving was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in this section during the last three years as under:

Year	Amount (₹ in lakh)	Savings Percentage
2023-2024	840.11	24.69
2022-2023	2,562.50	43.41
2021-2022	1,545.38	27.10

Grant No. 8 COOPERATION

(iv) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049	Interest Payments			
	01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
Administrative Expenditure				
37.	001 Loans from NCDC [CO]			
	O	3,500.00	1,785.95	(-) 1,714.05

Reasons for final saving in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹1,428.99 lakh (81.56 per cent of the total budget provision).
- (ii) Out of such saving the department surrendered an amount of ₹7.55 lakh during the year.
- (iii) Token supplementary provision of ₹0.02 lakh was obtained by the department to finance two newly opened heads of account during the year.
- (iv) Persistent saving of ₹3,114.65 lakh (41.47 per cent of the total budget provision) and ₹1,286.12 lakh (14.45 per cent of the total budget provision) was noticed in the grant during 2023-2024 and 2022-2023 respectively.

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4425	Capital Outlay on Co-operation			
	00			
	106 Investments in multi-purpose Rural Co-operatives			
State Development Schemes				
38.	028 Establishment of Storage Godowns [CO]			
	O	270.00	39.24	(-) 230.76

Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 8 COOPERATION

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4425 Capital Outlay on Co-operation				
	00				
	001 Direction and Administration				
	State Development Schemes				
39.	004 Implementation of Schemes under RIDF/WIF [CO]				
	O	700.00	700.00	..	(-) 700.00
	789 Special Component Plan for Scheduled Castes				
	State Development Schemes				
40.	007 Implementation of Schemes under RIDF/WIF [CO]				
	O	240.00	240.00	..	(-) 240.00
	Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).				
	4425 Capital Outlay on Co-operation				
	00				
	001 Direction and Administration				
	State Development Schemes				
41.	001 Construction of Office Buildings [CO]				
	O	300.00	292.45	83.30	(-) 209.15
	R	(-) 7.55			
	Reduction of fund through surrender was stated to be required for replacement of 11 AC machines for Co-Operation Department of N.S. Buildings. However, reasons for final saving in the above sub-head have not been intimated (June 2025).				

Grant No. 8 COOPERATION

(vi) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4425 Capital Outlay on Co-operation

00

001 Direction and Administration

State Development Schemes

42. 008 Development of IT Infrastructure [CO]

S	0.01	0.01	164.22	+164.21
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Creation of fund through supplementary provision was stated to be required for New Service Head opened for development of IT infrastructure. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Charged)

(i) The appropriation closed with a saving of ₹15.29 lakh (0.22 per cent of the total budget provision) which is well below the permissible limit of 5 per cent. However, variations occurred under some sub-heads between budget and expenditure.

(ii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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6003 Internal Debt of the State Government

00

108 Loans from National Co-operative Development Corporation

Administrative Expenditure

43. 003 Loans from National Co-operative Development Corporation [CO]

O	6,998.00	7,000.00	6,984.71	(-) 15.29
S	2.00			

Enhancement of fund through supplementary provision was stated to be required for repayment of loans taken from National Co-Operative Development Corporation. Reasons for final saving in the above sub-head have not been in intimated (June 2025).

Grant No. 10 CONSUMER AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
3456 Civil Supplies			
3475 Other General Economic Services			
Voted -			
Original	1,20,34,25		
Supplementary	..		
Amount surrendered during the year (31 March 2025)	1,20,34,25	1,01,15,41	(-) 19,18,84
			4,59

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4070 Capital Outlay on other Administrative Services
5475 Capital Outlay on other General Economic Services

Voted -			
Original	13,42,00		
Supplementary	1		
Amount surrendered during the year (31 March 2025)	13,42,01	3,95,32	(-) 9,46,69
			Nil

Notes and Comments –

(i) During the year department incurred an amount of ₹2 thousand which falls under new Instrument of Service and stood un-authorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹1,918.84 lakh (15.94 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered an amount of ₹4.59 lakh only during the year.
- (iii) Similar persistent saving was noticed in the grant during last five years as under :

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	2,262.10	19.83
2022-2023	2,128.03	19.78
2021-2022	3,340.16	32.14
2020-2021	3,425.66	31.67
2019-2020	2,891.59	26.36

Grant No. 10 CONSUMER AFFAIRS

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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3475 Other General Economic Services

00

106 Regulation of Weights and Measures

State Development Schemes

1. 004 Change over to the Metric System of Weights and Measures [CA]

O	499.00	472.51	282.57	(-) 189.94
R	(-) 26.49			

Reduction of fund through re-appropriation and surrender in the above sub-head was stated for meeting up the expenditure for procurement of photo-copier machine, Desktop computers, Printers, Scanners, Laptops for the concerned department. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

3456 Civil Supplies

00

800 Other Expenditure

State Development Schemes

2. 011 Interface Development and Organising awareness programme etc [CA]

O	3,000.00	2,903.23	1,192.41	(-)1,710.82
R	(-) 96.77			

Reduction of fund through re-appropriation and surrender was required for meeting up the expenditure for payment of Workers of VARASA, expenditure of travelling expenses, expenditure related towards hiring charges of vehicles and payment towards rent-fees. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 10 CONSUMER AFFAIRS

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3456 Civil Supplies			
00			
001 Direction and Administration			
Administrative Expenditure			
3. 004 Directorate of Consumers Affairs [CA]			
O 3,317.54	3,404.64	3,569.08	+164.44
R 87.10			

Enhancement of fund through re-appropriation was required for payment of skilled and unskilled workers of VARASA and expenditure of the payment towards the rent charges etc. However, the reasons for final excess in the above sub-head have not been intimated (June 2025).

2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

4. 020 Department of Consumer Affairs [CA]			
O 760.19	766.43	853.41	+86.98
R 6.24			

Enhancement of fund through re-appropriation was stated to be required for meeting up travelling expenses, expenditure related for procurement of photo-copier machine, expenditure for procurement of Seqrite End Point Solution (Antivirus) etc. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹946.69 lakh (70.54 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.01 lakh was obtained by the department for funding a newly opened head of account during the year.
- (iv) Similar saving of ₹1,036.63 lakh (90.14 per cent of the total budget provision) was also noticed in the grant during the year 2023- 2024.

Grant No. 10 CONSUMER AFFAIRS

(v) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
<i>01 Office Buildings</i>			
051 Construction			
State Development Schemes			
5. 106 Construction of Integrated Buildings of Consumer Affairs Department in different Districts [CA]			
O	1,242.00	1,242.00	321.94 (-) 920.06

Reasons for final saving in the above sub-head have not been intimated (June 2025).

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

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2235 Social Security and Welfare			
2401 Crop Husbandry			
2551 Hill Areas			
2851 Village and Small Industries			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	6,41,82,60		
Supplementary	26		
Amount surrendered during the year (31 March 2025)			80,78
	6,41,82,86	3,74,93,04	(-) 2,66,89,82
Charged -			
Original	1,88,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			Nil
	1,88,00	59,90	(-) 1,28,10
CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
4851 Capital Outlay on Village and Small Industries			
6003 Internal Debt of the State Government			
6851 Loans for Village and Small Industries			
6860 Loans for Consumer Industries			
Voted -			
Original	6,31,15,58		
Supplementary	1		
Amount surrendered during the year (31 March 2025)			Nil
	6,31,15,59	1,19,12,74	(-) 5,12,02,85
Charged -			
Original	7,27,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			Nil
	7,27,00	5,57,29	(-) 1,69,71

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

Notes and Comments -

(i) During the year, the department incurred an expenditure of ₹3,70,36 thousand which falls under New Service and ₹4,87,65 thousand which falls under New Instrument of Service. Such expenditure stood un-authorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹26,689.82 lakh (41.58 per cent of the total budget provision). Out of such savings, department surrendered only an amount of ₹ 80.78 lakh during the year.

(ii) Token supplementary grant of ₹0.26 lakh was obtained to finance some newly opened heads of account.

(iii) Out of revenue voted expenditure of ₹37,493.04 lakh, department paid subsidy of ₹5,012.03 lakh which constitutes 13.37 per cent of the total expenditure under this section.

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

Year	Amount (₹ in lakh)	Percentage of Revenue (Voted) Expenditure
2023-2024	4,146.99	15.38
2022-2023	521.21	1.90
2021-2022	1,830.95	7.78

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

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	24,904.27	48.01
2022-2023	29,265.34	51.67
2021-2022	42,559.99	64.40
2020-2021	37,315.97	64.10
2019-2020	24,007.33	43.83

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

(vi) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851 Village and Small Industries			
	00			
	103 Handloom Industries			

State Development Schemes

1.	008	Scheme for Development of Handloom Industries through Expansion and Promotional Activities [CS]			
	O	2,811.00			
	R	(-) 14.50	2,796.50	535.40	(-) 2,261.10

An amount of ₹12.62 lakh was withdrawn through re-appropriation for making payment for Rent, Rates & Taxes of GTI, Kolkata & other regional offices under Department of Textiles. Further surrender of ₹1.88 lakh was done for meeting up Rent, Rates & Taxes of various offices located at Howrah, Purulia and Berhampore districts under Dte. of Textiles. Reasons for saving have not been intimated (June 2025).

2851 Village and Small Industries

00
102 Small Scale Industries

State Development Schemes

2.	017	Scheme for Development of SSI [CS]			
	O	1,113.05			
	R	(-) 298.90	814.15	522.93	(-) 291.22

Fund of ₹230.50 lakh was re-appropriated for organizing district level handicrafts, handloom and swarojgar mela, implementation of West Bengal Artisan Financial Benefit Scheme and disbursement of death benefit etc. Further surrender of ₹68.40 lakh was made for organizing block level programmes for formalization of MSMEs during MSME Camps. Reasons for saving have not been intimated (June 2025).

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2851 Village and Small Industries

00

110 Composite Village and Small Industries and Co-operatives

State Development Schemes

3. 043 Introduction on Silk Weaving [CS]

O	300.00	150.00	..	(-) 150.00
R	(-) 150.00			

4. 079 4% Additional Interest Subvention Scheme on Mudra Loan for Handloom Weavers [CS]

O	100.00	50.00	..	(-) 50.00
R	(-) 50.00			

Fund was withdrawn through re-appropriation in the above sub-heads to meet the expenditure in connection with newly launched scheme of "Death Benefit for Weavers and Artisans" and "West Bengal Handloom and Khadi Weavers Financial Benefit Scheme". Reasons for non-utilization of residual fund in the above sub-heads have not been intimated (June 2025).

2851 Village and Small Industries

00

110 Composite Village and Small Industries and Co-operatives

State Development Schemes

5. 045 Handloom Export Cluster Development [CS]

O	500.00	250.00	8.13	(-) 241.87
R	(-) 250.00			

Fund was withdrawn through re-appropriation to other heads of accounts to meet the expenditure in connection with newly launched scheme of "Death Benefit for Weavers and Artisans" and "West Bengal Handloom and Khadi Weavers Financial Benefit Scheme". Reasons for saving have not been intimated (June 2025).

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851 Village and Small Industries			
	00			
	105 Khadi and Village Industries			
State Development Schemes				
6.	008 Industrial Infrastructure Development of Khadi & Village Industries under W.B. Entry Tax Fund(WBETF)(CS) [CS]			
	O 300.00	300.00	..	(-) 300.00
	110 Composite Village and Small Industries and Co-operatives			
State Development Schemes				
7.	046 Tailors/Artisans Cluster Development [CS]			
	O 97.00	97.00	..	(-) 97.00
8.	067 Incentives to the PWCSS/Handloom Clusters/Handloom SHG/Handloom Fabrics exporters etc. under Textiles policy 2013-18			
	O 700.00	700.00	..	(-) 700.00
	796 Tribal Areas Sub-Plan			
State Development Schemes				
9.	030 Repairing, Renovation & Upgradation of Industrial Estate [CS]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
	797 Transfer To Reserve Funds/Deposit Account			
State Development Schemes				
10.	001 West Bengal Compensatory Entry Tax Fund (WBCETF) [CS]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).				
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
State Development Schemes				
11.	012 Old Age Pension Scheme for Artisans and Weavers under Jai Bangla [CS]			
	O 960.00	960.00	846.49	(-) 113.51

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851 Village and Small Industries			
	00			
	101 Industrial Estates			
	State Development Schemes			
12.	001 Upgradation/Renovation/Maintenance of existing CETP & its Network at Calcutta Leather Complex [CS]			
	O 1,850.00	1,850.00	266.26	(-) 1,583.74
	102 Small Scale Industries			
	Administrative Expenditure			
13.	008 Scheme for S.S.I [CS]			
	O 2,160.01	2,160.01	2,034.45	(-) 125.56
	104 Handicraft Industries			
	State Development Schemes			
14.	015 State Export Promotion Society [CS]			
	O 3,235.75	3,235.75	1,708.21	(-) 1,527.54
15.	017 Setting up of Urban Haat [CS]			
	O 320.00	320.00	179.25	(-) 140.75
	105 Khadi and Village Industries			
	Administrative Expenditure			
16.	002 Assistance to Khadi Board [CS]			
	O 2,989.22	2,989.22	2,884.62	(-) 104.60
	State Development Schemes			
17.	006 Marketing assistance programme for K&VI [CS]			
	O 2,600.00	2,600.00	1,106.76	(-) 1,493.24
18.	007 Development Scheme for K&VI [CS]			
	O 1,610.00	1,610.00	625.85	(-) 984.15
	110 Composite Village and Small Industries and Co-operatives			
	State Development Schemes			
19.	044 Handloom Cluster Development [CS]			
	O 165.00	165.00	2.89	(-) 162.11
20.	051 Special Expo [CS]			
	O 1,000.00	1,000.00	590.28	(-) 409.72
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
21.	002 Development Scheme for Handcraft Industries [CS]			
	O 252.00	252.00	115.15	(-) 136.85

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
22.	009 Marketing assistance programme for K&VI [CS] O 800.00	800.00	377.82	(-) 422.18
23.	036 Development Scheme for K&VI [CS] O 1,800.00	1,800.00	869.00	(-) 931.00
24.	037 Repairing, Renovation & Upgradation of Industrial Estate [CS] O 1,000.00	1,000.00	4.09	(-) 995.91
25.	039 Scheme for Development of SSI [CS] O 375.00	375.00	194.49	(-) 180.51

796 Tribal Areas Sub-Plan

State Development Schemes

26.	006 Marketing assistance programme for K&VI [CS] O 600.00	600.00	274.78	(-) 325.22
27.	029 Development Scheme for K&VI [CS] O 1,290.00	1,290.00	347.14	(-) 942.86

2852 Industries

80 General

001 Direction and Administration

Administrative Expenditure

28.	007 Administrative & Other Incidental Expenses for Companies under Process of Liquidation [CS] O 5,400.00	5,400.00	923.27	(-) 4,476.73
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Reasons for saving in the above sub-heads have not been intimated (June 2025).

2851 Village and Small Industries

00

102 Small Scale Industries

State Development Schemes

29.	034 West Bengal Bhavisyat Credit Card [CS] O 7,610.00 } R 16.46 }	7,626.46	5,093.91	(-) 2,532.55
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Grant No. 11 MICRO, SMALL & MEDIUM ENTERPRISES AND TEXTILES

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

State Development Schemes

30. 007 Development Schemes for Handicrafts Industries [CS]

O	300.00	283.54	149.49	(-) 134.05
R	(-) 16.46			

Reduction of fund through re-appropriation from the sub-head at Sl. No. 30 to the sub-head at Sl. No. 29 was done for publicity for awareness on unparalleled and unique features of West Bengal Bhabishya Credit Card Scheme. Reasons for saving in the above sub-heads have not been intimated (June 2025).

2851 Village and Small Industries

00

102 Small Scale Industries

State Development Schemes

31. 016 Repairing, Renovation & Upgradation of Industrial Estate [CS]

O	2,700.00	2,247.18	160.44	(-) 2,086.74
R	(-) 452.82			

Reduction of fund through re-appropriation to other heads of accounts was done for creation of capital assets under project 'Shibmandir Wooden Furniture Cluster' in Siliguri and procurement of plant and machinery of the CFC of Sujapur Waste Plastic Cluster, Malda. Reasons for saving have not been intimated (June 2025).

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2851 Village and Small Industries

00

796 Tribal Areas Sub-Plan

State Development Schemes

32.	010	Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises [CS]				
	O	1,900.00	}	1,550.00	1,642.65	+92.65
	R	(-) 350.00				

Reduction of fund through re-appropriation was done for disbursing incentive for Power Loom units under West Bengal Textile Incentive Scheme 2022. Reasons for excess have not been intimated (June 2025).

2851 Village and Small Industries

00

001 Direction and Administration

Administrative Expenditure

33.	004	Directorate of M.& S.S.E [CS]			
	O	3,083.90	}	3,083.40	2,713.14
	R	(-) 0.50			

Reduction of fund through surrender was done for payment of arrears of Hill compensatory allowance and winter relief allowance. Reasons for saving have not been intimated (June 2025).

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

(vii) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2851 Village and Small Industries

00

102 Small Scale Industries

State Development Schemes

34. 014 Micro & Small Enterprises Cluster Development Programme [CS]

O	98.00	} 550.82	294.86	(-) 255.96
R	452.82			

Fund was enhanced through re-appropriation for the reasons mentioned under the sub-head at Sl. No. 31. Reasons for saving have not been intimated (June 2025).

2851 Village and Small Industries

00

102 Small Scale Industries

State Development Schemes

35. 013 Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises [CS]

O	4,770.20	4,770.20	5,373.07	+602.87
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789 Special Component Plan for Scheduled Castes

State Development Schemes

36. 016 Incentive for encouraging the setting up of new enterprises & expansion of existing enterprises [CS]

O	2,900.00	2,900.00	3,613.33	+713.33
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Reasons for excess in the above sub-heads have not been intimated (June 2025).

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2851 Village and Small Industries

00

110 Composite Village and Small Industries and Co-operatives

State Development Schemes

37. 058 Incentive for new Powerloom Units under the W.B. Incentive scheme [CS]

R	350.00	350.00	349.07	(-) 0.93
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The fund was not created through Annual Financial Statement, Demands for supplementary Grants or by drawing an advance from the Contingency Fund for incurring the expenditure. Rather it was created through re-appropriation of fund for disbursing incentive for power loom units under West Bengal Textile Incentive Scheme 2022. Reasons for saving have not been intimated (June 2025).

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹128.10 lakh (68.14 per cent of the total appropriation).
- (ii) No portion of the saving was surrendered by the department.
- (iii) Persistent saving was also noticed in the appropriation during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	201.68	59.32
2022-2023	106.02	32.62
2021-2022	50.69	14.91
2020-2021	183.71	37.49
2019-2020	91.61	18.70

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

(iv) Saving occurred as under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments				
	01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
Administrative Expenditure				
38.	025 Loans from NCDC [CS]			
	O	188.00	188.00	59.90
				(-) 128.10

Reasons for saving in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹51,202.85 lakh (81.13 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Token supplementary grant of ₹0.01 lakh was obtained to finance a newly opened head of account considering savings available in the same section of the grant.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	42,776.24	60.42
2022-2023	32,617.34	55.99
2021-2022	40,553.95	73.39
2020-2021	41,151.49	68.62
2019-2020	34,380.99	60.40

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

(v) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4851 Capital Outlay on Village and Small Industries				
	00			
	108 Powerloom Industries			
State Development Schemes				
39.	001 Infrastructure Development for Powerloom Industries [CS]			
	O 563.97	563.97	..	(-) 563.97
	109 Composite Village and Small Industries Co-operatives			
State Development Schemes				
40.	004 State Participation in Share Capital of Primary Societies [CS]			
	O 1,100.00	1,100.00	..	(-) 1,100.00
41.	061 Tant Hat [CS]			
	O 550.00	550.00	..	(-) 550.00
	195 Investments in Cooperatives			
State Development Schemes				
42.	001 State Participation in Share Capital of Co-operative Spinning Mills at Serampur [CS]			
	O 400.00	400.00	..	(-) 400.00
43.	002 Share Capital in the West Bengal State Handloom Weavers Co-operative Society Ltd. [CS]			
	O 2,454.30	2,454.30	..	(-) 2,454.30
44.	004 Share Participation in Kangsabati Co-operative Spinning Mill [CS]			
	O 550.00	550.00	..	(-) 550.00
	796 Tribal Areas Sub-Plan			
State Development Schemes				
45.	029 Implementation of the schemes under RIDF [CS]			
	O 800.00	800.00	..	(-) 800.00
	797 Transfer To Reserve Funds/Deposit Accounts			
State Development Schemes				
46.	001 West Bengal Compensatory Entry Tax Fund (WBCETF) WBETF [CS]			
	O 1,000.00	1,000.00	..	(-) 1,000.00

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6860 Loans for Consumer Industries				
	<i>01 Textiles</i>			
	101 Loans to Co-operative Spinning Mills			
State Development Schemes				
47.	001 Loans To West Bengal Cooperative Spinning Mills [CS]			
	O 780.00	780.00	..	(-) 780.00
48.	004 Modernisation of Tamralipta Co-operative Spinning Mills Ltd. [CS]			
	O 1,220.00	1,220.00	..	(-) 1,220.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).				
4851 Capital Outlay on Village and Small Industries				
	<i>00</i>			
	102 Small Scale Industries			
State Development Schemes				
49.	023 Infrastructure Development and Cluster Development out of WBCETF [CS]			
	O 1,000.00	1,000.00	150.00	(-) 850.00
<u>West Bengal Compensatory Entry Tax Fund (WBCETF)</u>				
The West Bengal Compensatory Entry Tax Fund was created vide GO. No.766-F.B. dated 24.07.2012 to provide for the levy and collection of taxes on the entry of certain goods into a local area of the State of West Bengal for consumption, use or sale therein and to provide for matters connected therewith or incidental thereto for the purpose by creating a Compensatory Entry Tax Fund. During 2024-2025 a sum of ₹150.00 lakh has been deduct debited from the head of account 4851-00-902-002-70-01 by contra debit to the head of account 8229- Development and Welfare Funds-00-200-Other Development and Welfare Funds-012-WBCETF in terms of Finance Department, Government of WB, Memo No. 178 (Sanc-FB) dated 30.06.2025. The opening balance and yearly transactions of the fund are detailed in Statement No.21 of Finance Accounts for 2024-2025. Reasons for saving in the above sub-head have not been intimated (June 2025).				
4851 Capital Outlay on Village and Small Industries				
	<i>00</i>			
	101 Industrial Estates			
State Development Schemes				
50.	002 Setting up of CETP & its Network at Calcutta Leather Complex [CS]			
	O 13,400.01	13,400.01	1,845.31	(-) 11,554.70
	102 Small Scale Industries			
State Development Schemes				
51.	026 Implementation of the schemes under RIDF [CS]			
	O 2,500.00	2,500.00	1,401.97	(-) 1,098.03

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
52.	027 Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF) [CS]			
	O	8,700.00	8,700.00	988.25
				(-) 7,711.75
	195 Investments in Cooperatives			

State Development Schemes

53.	003 Share Participation in Paschimbanga Resham Silpi Samabaya Mahasangha [CS]			
	O	385.00	385.00	125.00
				(-) 260.00
54.	005 Share Participation in Tamralipta Co-operative Spinning Mill [CS]			
	O	770.00	770.00	454.00
				(-) 316.00
	789 Special Component Plan for Scheduled Castes			

State Development Schemes

55.	017 Scheme for Development of SSI [CS]			
	O	3,120.00	3,120.00	433.18
				(-) 2,686.82
56.	025 Implementation of the schemes under RIDF [CS]			
	O	2,000.00	2,000.00	850.73
				(-) 1,149.27
57.	026 Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF) [CS]			
	O	2,400.00	2,400.00	462.89
				(-) 1,937.11
	796 Tribal Areas Sub-Plan			

State Development Schemes

58.	020 Scheme for Development of SSI [CS]			
	O	1,835.00	1,835.00	78.18
				(-) 1,756.82
59.	030 Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF) [CS]			
	O	1,900.00	1,900.00	306.61
				(-) 1,593.39

Reasons for saving in the above sub-heads have not been intimated (June 2025).

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4851 Capital Outlay on Village and Small Industries

00

103 Handloom Industries

State Development Schemes

60. 014 Infrastructure Development for Handloom Industries [CS]

O	5,600.00	5,586.94	278.33	(-) 5,308.61
R	(-) 13.06			

Reduction of fund through re-appropriation to other heads of accounts was done for computerization and IT infrastructure development in Head Quarter of Directorate of Textiles and District offices under Dte. of Textile. Reasons for saving have not been intimated (June 2025).

4851 Capital Outlay on Village and Small Industries

00

102 Small Scale Industries

State Development Schemes

61. 002 West Bengal Small Industries Corporation Ltd. [CS]

O	2,500.00	2,472.49	331.30	(-) 2,141.19
R	(-) 27.51			

Reduction of fund through re-appropriation to other heads of accounts was done for meeting up license fees, space rent, and other utility charges of two Biswa Bangla Marketing Corporation (BBMC) showrooms operational at domestic SHA and International SHA, at NSCBI Airport, Kolkata for the period from October 2024 to February 2025. Reasons for saving have not been intimated (June 2025).

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4851 Capital Outlay on Village and Small Industries

00

102 Small Scale Industries

State Development Schemes

62. 022 Scheme for Development of SSI [CS]

O	4,167.00	4,157.16	1,015.66	(-) 3,141.50
R	(-) 9.84			

Reduction of fund through re-appropriation to other heads of accounts was done for procurement of computers and other peripherals for Head Quarter and District offices under Directorate of MSME. Reasons for saving have not been intimated (June 2025).

6860 Loans for Consumer Industries

01 Textiles

101 Loans to Co-operative Spinning Mills

Administrative Expenditure

63. 002 Loans to West Bengal Co-operative Spinning Mills Ltd. [CS]

O	495.00	368.12	252.96	(-) 115.16
R	(-) 126.88			

Reduction of fund through re-appropriation to other heads of accounts was made for disbursement of salary & wages and other statutory liabilities like gratuity/ leave encashment to the employees of Kangsabati Co-operative Spinning Mills and Mayurakshi Cotton Mills. Reasons for saving have not been intimated (June 2025).

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

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6860 Loans for Consumer Industries			
	<i>01 Textiles</i>			
	190 Loans to Public Sector and Other Undertakings			
	Administrative Expenditure			
64.	006 Tamralipta Spinning Mill [CS]			
	O 983.00	855.32	696.31	(-) 159.01
	R (-) 127.68			

Reduction of fund through re-appropriation to other heads of accounts was made to meet the expenditure towards payment of salary/ wages to the employees of the Mayurakshi Cotton Mills Ltd. along with other statutory dues (PF/ Gratuity etc.) Reasons for saving have not been intimated (June 2025).

(vi) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6860 Loans for Consumer Industries			
	<i>01 Textiles</i>			
	190 Loans to Public Sector and Other Undertakings			
	Administrative Expenditure			
65.	005 Mayurakshi Cotton Mill [CS]			
	O 342.00	496.59	496.59	..
	R 154.59			
66.	007 Loans to Kangsabati Spinning Mill [CS]			
	O 588.00	687.97	687.97	..
	R 99.97			

Enhancement of fund based on actual expenditure through re-appropriation in the above sub-heads was made for disbursement of salary & wages and other statutory liabilities (Gratuity/ Leave encashment) to the employees of respective schemes (Mayurakshi Cotton Mill and Kangsabati Spinning Mill).

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

Capital (*Charged*)

- (i) The appropriation closed with a saving of ₹169.71 lakh (23.34 per cent of the total appropriation).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in this Section during last four years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	134.07	15.57
2022-2023	73.11	9.14
2021-2022	73.11	9.14
2020-2021	67.68	8.46

- (iv) Saving occurred as under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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6003 Internal Debt of the State Government

00

108 Loans from National Co-operative Development Corporation

Administrative Expenditure

67. 011 Loans from National Co-operative Development Corporation [CS]

<i>O</i>	727.00	727.00	557.29	(-) 169.71
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Reasons for saving have not been intimated (June 2025).

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

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

Major Head

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

Voted -

Original	3,96,69,79	}	3,96,69,79	2,11,92,64	(-) 1,84,77,15
Supplementary	..				
Amount surrendered during the year (31 March 2025)					Nil

CAPITAL -

Major Head

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

Voted -

Original	7,65,00	}	7,65,01	61,25	(-) 7,03,76
Supplementary	1				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

(i) During the year, the department incurred an expenditure of ₹12,25 thousand under the New Instrument of Service and ₹20 thousand under New Service. Such expenditure stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹18,477.15 lakh (46.58 per cent of the budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	18,328.00	47.10
2022-2023	14,371.70	38.53
2021-2022	13,915.66	37.51
2020-2021	7,716.88	22.67
2019-2020	4,071.29	12.68

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

(iv) Saving occurred as under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	04 Adult Education			
	001 Direction and Administration			
	State Development Schemes			
1.	003 Strengthening of Administrative Structure [EM]			
	O 399.96	399.96	62.35	(-) 337.61
	05 Language Development			
	102 Promotion of Modern Indian Languages and Literature			
	Administrative Expenditure			
2.	015 Development of Institutions for Education of Handicapped [EM]			
	O 8,850.00	8,850.00	5,387.36	(-) 3,462.64
	2205 Art and Culture			
	00			
	105 Public Libraries			
	Administrative Expenditure			
3.	001 Government Sponsored Public Libraries [EM]			
	O 14,300.00	14,300.00	7,418.50	(-) 6,881.50
	State Development Schemes			
4.	005 Development and expansion of Government Sponsored and Government Aided Public Libraries (Other than Govt. Libraries) [EM]			
	O 3,825.00	3,825.00	494.09	(-) 3,330.91
5.	006 Development and expansion of Govt. Public Libraries [EM]			
	O 541.25	541.25	113.62	(-) 427.63
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
6.	002 Development and expansion of Government Sponsored and Government Aided Public Libraries (Other than Govt. Libraries) [EM]			
	O 423.00	423.00	0.74	(-) 422.26

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare			
02 Social Welfare			
104 Welfare of Aged, Infirm and Destitute			
Administrative Expenditure			
7. 009 Development and Expansion of Social Welfare Homes [EM]			
O 227.45	227.45	67.22	(-) 160.23
State Development Schemes			
8. 004 Development and Expansion of Social Welfare Homes [EM]			
O 2,100.00	2,100.00	1,030.36	(-) 1,069.64
789 Special Component Plan for Scheduled Castes			
State Development Schemes			
9. 033 Development and Expansion of Social Welfare Homes [EM]			
O 750.00	750.00	208.13	(-) 541.87
796 Tribal Areas Sub-Plan			
State Development Schemes			
10. 035 Development and Expansion of Social Welfare Homes [EM]			
O 350.00	350.00	57.92	(-) 292.08
Reason for saving in the above sub-heads have not been intimated (June 2025).			
2202 General Education			
04 Adult Education			
200 Other Adult Education Programmes			
State Development Schemes (Central Assistance)			
11. 011 Critical Life Skills and Foundational Literacy and Numeracy (NILP) (Central Share) [EM]			
O 210.00	210.00	..	(-) 210.00
State Development Schemes			
12. 012 Critical Life Skills and Foundational Literacy and Numeracy (NILP) (State Share) [EM]			
O 126.00	126.00	..	(-) 126.00
05 Language Development			
796 Tribal Areas Sub-Plan			
State Development Schemes			
13. 001 Development of Institutions for education of the handicapped EM]			
O 100.00	100.00	..	(-) 100.00

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2205 Art and Culture

00

796 Tribal Areas Sub-Plan

State Development Schemes

14.	002	Development and expansion of Government Sponsored and Government Aided Public Libraries (Other than Govt. Libraries) [EM]			
	O	345.75	345.75	..	(-) 345.75

Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).

2205 Art and Culture

00

105 Public Libraries

Administrative Expenditure

15.	004	Government Public Libraries [EM]			
	O	613.12	610.94	522.73	(-) 88.21
	R	(-) 2.18			

Reduction of fund through re-appropriation from the above sub-head was required for meeting up recurring telephone and internet charges used by DLS as well as the District Library offices for hassle free day-to-day functioning. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2202 General Education

80 General

001 Direction and Administration

Administrative Expenditure

16.	011	Strengthening of Social Education Service [EM]			
		O 822.65 }	822.27	719.66	(-) 102.61
		R (-) 0.38 }			

Reduction of fund through re-appropriation from the above sub-head was required for payment of travelling allowance bills of the staff, towards payment of pending bill of Crayons Advertising Pvt. Ltd., for publishing an advertisement in the newspaper for non-govt. and non-recognised Special Schools/Welfare Homes. However, reasons for final saving have not been intimated (June 2025).

2202 General Education

05 Language Development

789 Special Component Plan for Scheduled Castes

State Development Schemes

17.	001	Development of Institutions for education of the Handicapped [EM]			
		O 200.00 }	73.84	..	(-) 73.84
		R (-) 126.16 }			

Reduction of fund through re-appropriation was required for payment of scholarship under the "SAHANUBHUTI" programme for 3431 no. specially abled students studying in class IX and above under HoA '2235-02-101-019'. However, reasons for non-utilisation of the entire budget provision in the above sub-head have not been intimated (June 2025).

800 Other Expenditure

State Development Schemes

18.	001	Development of Institutions for education of the Handicapped [EM]			
		O 800.00 }	400.00	124.84	(-) 275.16
		R (-) 400.00 }			

Reduction of fund through re-appropriation was required for payment of scholarship under the "SAHANUBHUTI" programme for 3431 no. specially abled students studying in class IX and above under HoA '2235-02-101-019'. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2235 Social Security and Welfare

02 Social Welfare

101 Welfare of Handicapped

State Development Schemes

19.	019	Award of Scholarship to the Physically Handicapped Students Studying in Class - IX & above [EM]			
		O 700.00	}	1,226.16	1,196.74
		R 526.16			
					(-) 29.42

Enhancement of fund through re-appropriation in the above sub-head was required for payment of scholarship under the "SAHANUBHUTI" programme for 3431 nos. specially abled students studying in class IX and above. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹703.76 lakh (91.99 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.01 lakh was obtained by the department to finance a newly opened head of account under the major head 4202-Capital Outlay on Education, Sports, Art and Culture.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	710.36	97.98
2022-2023	1,327.50	92.39
2021-2022	941.04	88.87
2020-2021	1,191.69	96.84
2019-2020	787.01	68.40

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

(v) Saving occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4235 Capital Outlay on Social Security and Welfare			
<i>02 Social Welfare</i>			
102 Child Welfare			
State Development Schemes			
20. 007 Construction of Welfare Home [EM]			
O 200.00	200.00	49.00	(-) 151.00

Reason for saving in the above sub-head have not been intimated (June 2025).

4202 Capital Outlay on Education, Sports, Art and Culture

04 Art and Culture

 105 Public Libraries

State Development Schemes

21. 001 Development and Expansion of Library Services- (MEE) [EM]			
O 365.00 } R (-) 8.55 }	356.45	12.25	(-) 344.20

Reduction of fund through re-appropriation from the above sub-head was required for installation of 17 no. of CCTV cameras for appropriate surveillance and strengthening of security arrangement in the MEE&LS Dept. However, reasons for saving in the above sub-head have not been intimated (June 2025).

Grant No. 14 MASS EDUCATION EXTENSION & LIBRARY SERVICES

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

001 Direction and Administration

State Development Schemes

22. 001 Strengthening of Social Education Service [EM]

O	200.00	}	184.73	..	(-) 184.73
R	(-) 15.27				

Reduction of fund through re-appropriation from this sub-head was required to enable MEE & LS Deptt. to initiate formal process of AAFS module for supply, installation, testing and commissioning of split type AC machines at the entire office of the DMEE, WB. However, reasons for non-utilisation of entire residual budget provision after re-appropriation have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2202 General Education			
2204 Sports and Youth Services			
2251 Secretariat-Social Services			
2551 Hill Areas			
Voted -			
Original	3,81,48,75,90		
Supplementary	36,28,74,32		
Amount surrendered during the year (31 March 2025)			
	4,17,77,50,22	3,47,00,75,78	(-) 70,76,74,44
			3,89,83

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -			
Original	4,89,20,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	4,89,20,00	1,84,88,65	(-) 3,04,31,35
			Nil

Notes and Comments -

- (i) During the year, the department incurred an expenditure of ₹9 thousand which falls under New Instrument of Service. Such expenditure stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.
- (ii) As per PFMS data, an amount of ₹20,44,18,58 thousand remained unspent in the bank accounts of Single Nodal Agency under this department as on 31.03.2025.

Revenue (Voted)

- (i) The grant closed with a saving of ₹7,07,674.44 lakh (16.94 per cent of the total budget provision). Out of such saving, department surrendered only ₹389.83 lakh during the year.
- (ii) In view of the saving of ₹7,07,674.44 lakh, supplementary grant of ₹3,62,874.32 lakh obtained by the department proved to be unnecessary.
- (iii) Similar saving of ₹4,76,255.75 lakh (13 per cent of the total budget provision) was noticed in the grant during 2023- 2024.

Grant No. 15 SCHOOL EDUCATION

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
	<i>01 Elementary Education</i>			
	102 Assistance to Non Government Primary Schools			
Administrative Expenditure				
1.	001 Schools for Boys and Girls [ES]			
	O 7,73,264.58	10,21,096.74	9,34,472.16	(-) 86,624.58
	S 1,76,807.42			
	R 71,024.74			

Enhancement of fund through supplementary grants was made for salary and establishment charges on account of non-govt. primary schools. Further enhancement of fund through re-appropriation to the above sub-head was done for payment of salary and arrear to the primary school teachers under different DPSCs & DI/S (PE)s. However, reasons for saving in the above sub-head have not been intimated (June 2025).

2202 General Education

01 Elementary Education

789 Special Component Plan for Scheduled Castes

State Development Schemes (Central Assistance)

2.	050 Samagra Shiksha Abhiyan (Elementary Education) (Central Share) [ES]			
	O 37,200.00	1,04,617.41	..	(-) 1,04,617.41
	S 67,417.41			

Enhancement of fund through supplementary grant was required for Samagra Siksha Abhiyan. Reasons for non-utilization of the entire budget provision have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2202 General Education

01 Elementary Education

113 Samagra Shiksha

State Development Schemes

3. 002 Samagra Shiksha Abhiyan (Elementary Education) (State Share) [ES]

O	72,345.00	1,15,104.41	99,114.61	(-) 15,989.80
S	42,759.41			

Enhancement of fund through supplementary grant was required for Samagra Siksha Abhiyan. Reasons for saving have not been intimated (June 2025).

2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

4. 007 Department of School Education [ES]

O	1,369.85	1,482.12	1,327.54	(-) 154.58
S	112.27			

Enhancement of fund through supplementary grant was required for salary & non-salary items under the School Education Department. Reasons for saving have not been intimated (June 2025).

2202 General Education

01 Elementary Education

104 Inspection

Administrative Expenditure

5. 001 Primary Schools [ES]

O	10,602.26	11,372.86	10,739.61	(-) 633.25
S	770.60			

Enhancement of fund through supplementary grants was required for salary and establishment charges on account of Non-Govt. Primary Schools. Reasons for saving have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	01 Elementary Education			
	109 Scholarships and Incentives			
State Development Schemes				
6.	009 Cost of Fabric for School Uniform [ES]			
	S 30,000.00	45,000.00	15,000.00	(-) 30,000.00
	R 15,000.00			
7.	011 Cost of School Bags [ES]			
	S 1,263.44	1,895.16	631.72	(-) 1,263.44
	R 631.72			
8.	012 Cost of School Shoes [ES]			
	S 3,225.47	5,507.30	2,281.83	(-) 3,225.47
	R 2,281.83			

Creation of fund through supplementary grants in the above sub-heads was required for scholarship & incentives. Enhancement of fund through re-appropriation in the above sub-heads was done for procurement of fabric under the project 'Supply of School Uniform', procurement and delivery of school bags and supply of black school shoes. Reasons for saving in the above sub-heads have not been intimated (June 2025).

2202 General Education

01 Elementary Education

109 Scholarships and Incentives

State Development Schemes

9.	010 Stitching Charges for School Uniform [ES]			
	S 40,480.00	40,480.00	..	(-) 40,480.00

Creation of fund through supplementary grants was required for scholarship & incentives. Reasons for non-utilization of entire supplementary provision have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2202 General Education

80 General

789 Special Component Plan for Scheduled Castes

State Development Schemes

10.	001	Implementation of e-Governance [ES]			
		O 720.00	390.69	6.28	(-) 384.41
		R (-) 329.31			

Fund was surrendered for expenditure towards 68th National School Games in Gymnastics, 2024-2025. Reasons for saving have not been intimated (June 2025).

2202 General Education

80 General

001 Direction and Administration

State Development Schemes

11.	004	Implementation of e-Governance [ES]			
		O 2,100.00	2,061.56	795.28	(-) 1,266.28
		R (-) 38.44			

Fund was surrendered for payment of legal charges pertaining to three DPSC offices viz., Howrah, North 24 Parganas and south 24 Parganas. Reasons for saving have not been intimated (June 2025).

2202 General Education

01 Elementary Education

001 Direction and Administration

State Development Schemes

12.	003	Assistance for running Sishu Shiksha Kendra (SSK) [ES]			
		O 4,500.00	4,500.00	..	(-) 4,500.00

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	112 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)			
	State Development Schemes (Central Assistance)			
13.	008 National Programme Nutritional Support to Primary Education (Mid-Day Meal) (Central Share) [ES]			
	O 86,100.00	86,100.00	..	(-) 86,100.00
	State Development Schemes			
14.	001 Mid-Day Meal for Children (State Share) [ES]			
	O 64,351.00	64,351.00	..	(-) 64,351.00
15.	013 Construction of Dining Hall for Mid-Day Meal [ES]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
	113 Samagra Shiksha			
	State Development Schemes (Central Assistance)			
16.	001 Samagra Shiksha Abhiyan (Elementary Education) (Central Share) [ES]			
	O 1,08,500.00	1,08,500.00	..	(-) 1,08,500.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
17.	036 National Programme Nutritional Support to Primary Education (Mid-day Meal) (Central Share) [ES]			
	O 29,520.00	29,520.00	..	(-) 29,520.00
	State Development Schemes			
18.	013 Mid-Day Meal for Children (State Share) [ES]			
	O 22,063.00	22,063.00	..	(-) 22,063.00
19.	029 Strengthening of PTTIs as per NCTE norms [ES]			
	O 720.00	720.00	..	(-) 720.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
20.	036 National Programme Nutritional Support to Primary Education (Mid-day Meal) (Central Share) [ES]			
	O 7,380.00	7,380.00	..	(-) 7,380.00
21.	043 Samagra Shiksha Abhiyan (Elementary Education) (Central Share) [ES]			
	O 9,300.00	9,300.00	..	(-) 9,300.00
	State Development Schemes			
22.	013 Mid-Day Meal for Children (State Share) [ES]			
	O 5,516.00	5,516.00	..	(-) 5,516.00
23.	022 Development of Academic Infrastructure [ES]			
	O 480.00	480.00	..	(-) 480.00
24.	029 Strengthening of PTTIs as per NCTE norms [ES]			
	O 180.00	180.00	..	(-) 180.00
	800 Other Expenditure			
	State Development Schemes			
25.	031 Development of Academic Infrastructure [ES]			
	O 5,600.00	5,600.00	..	(-) 5,600.00

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	02 Secondary Education			
	001 Direction and Administration			
State Development Schemes				
26.	013 Assistance for running Madhya Shiksha Karmasuchi (MSK) [ES]			
	O 600.00	600.00	..	(-) 600.00
	101 Inspection			
State Development Schemes				
27.	005 Strengthening of Administrative and Supervisory Staff [ES]			
	O 2,400.00	2,400.00	..	(-) 2,400.00
	107 Scholarships			
State Development Schemes				
28.	001 Provision for award of Prizes to the meritorious students in secondary schools [ES]			
	O 1,700.00	1,700.00	..	(-) 1,700.00
	113 Samagra Shiksha [ES]			
State Development Schemes (Central Assistance)				
29.	001 Samagra Shiksha Abhiyan (Secondary Education) (Central Share) [ES]			
	O 16,800.00	16,800.00	..	(-) 16,800.00
30.	003 Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share) [ES]			
	O 700.00	700.00	..	(-) 700.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
31.	040 Samagra Shiksha Abhiyan (Secondary Education) (Central Share) [ES]			
	O 5,760.00	5,760.00	..	(-) 5,760.00
32.	042 Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (Central Share) [ES]			
	O 240.00	240.00	..	(-) 240.00
State Development Schemes				
33.	001 Strengthening of Science Laboratories in Secondary Schools [ES]			
	O 1,440.00	1,440.00	..	(-) 1,440.00
34.	002 Improvement of Libraries, Reading Room etc. in Secondary Schools [ES]			
	O 960.00	960.00	..	(-) 960.00
35.	014 Setting up of State Open School [ES]			
	O 132.00	132.00	..	(-) 132.00
36.	027 Inclusive Education of the Disabled at the secondary Stage [ES]			
	O 168.00	168.00	..	(-) 168.00

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
37.	038 Samagra Shiksha Abhiyan (Secondary Education) (Central Share) [ES]			
	O 1,440.00	1,440.00	..	(-) 1,440.00
State Development Schemes				
38.	009 Improvement of Libraries, Reading Rooms etc in Secondary Schools [ES]			
	O 240.00	240.00	..	(-) 240.00
39.	017 Strengthening of Science Laboratories in Secondary Schools [ES]			
	O 360.00	360.00	..	(-) 360.00
40.	022 Provision for Improvement of School Environment and Creation of Assets [ES]			
	O 540.00	540.00	..	(-) 540.00
41.	025 Provision for Computer Education in Non-Govt. Secondary Schools [ES]			
	O 3,060.00	3,060.00	..	(-) 3,060.00
	800 Other Expenditure			
State Development Schemes				
42.	048 Inclusive Education of the Disabled at the Secondary Stage [ES]			
	O 490.00	490.00	..	(-) 490.00
	80 General			
	001 Direction and Administration			
State Development Schemes				
43.	003 Setting up of Monitoring Unit [ES]			
	O 300.00	300.00	..	(-) 300.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).				
2202 General Education				
	01 Elementary Education			
	107 Teachers Training			
Administrative Expenditure				
44.	001 Primary Teachers' Training Institute- (Government, Government Sponsored and Non-Govt. Aided) [ES]			
	O 1,413.97	1,413.97	1,128.44	(-) 285.53
State Development Schemes				
45.	006 Strengthening of PTTIs as per NCTE norms [ES]			
	O 2,100.00	2,100.00	93.46	(-) 2,006.54
	108 Text Books			
State Development Schemes				
46.	004 Printing of Nationalised Text Books for Children at Primary Stage [ES]			
	O 32,200.00	32,200.00	31,787.42	(-) 412.58

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
47.	001 Improvement of Building of Existing Primary Schools [ES]			
	O 10,000.00	10,000.00	895.12	(-) 9,104.88
48.	022 Development of Academic Infrastructure [ES]			
	O 1,920.00	1,920.00	124.64	(-) 1,795.36
49.	024 Printing of Nationalised Text Book for Children at Primary Stage [ES]			
	O 11,040.00	11,040.00	5,499.73	(-) 5,540.27
	796 Tribal Areas Sub-Plan			
State Development Schemes				
50.	024 Printing of Nationalised Text Book for Children at Primary Stage [ES]			
	O 2,760.00	2,760.00	1,379.98	(-) 1,380.02
	800 Other Expenditure			
Administrative Expenditure				
51.	044 District Primary Schools Council / Board [ES]			
	O 4,514.94	4,514.94	3,656.81	(-) 858.13
	02 Secondary Education			
	001 Direction and Administration			
Administrative Expenditure				
52.	010 The West Bengal Council of Higher Secondary Education [ES]			
	O 3,737.35	3,737.35	2,778.70	(-) 958.65
State Development Schemes				
53.	012 Procurement and distribution of Bi-Cycle to General Category Students [ES]			
	O 14,000.00	14,000.00	12,839.87	(-) 1,160.13
	101 Inspection			
Administrative Expenditure				
54.	001 Men's Branch [ES]			
	O 6,737.15	6,737.15	6,325.70	(-) 411.45
	106 Text Books			
State Development Schemes				
55.	001 Printing and Delivery of Text books for students at Secondary Stage [ES]			
	O 22,000.00	22,000.00	15,524.81	(-) 6,475.19
	109 Government Secondary Schools			
State Development Schemes				
56.	001 Development of Government Secondary Schools [ES]			
	O 4,500.00	4,500.00	2,221.10	(-) 2,278.90

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	110 Assistance to Non-Government Secondary Schools			
	Administrative Expenditure			
57.	002 School for Boys and Girls (Anglo Indian) [ES]			
	O 1,008.66	1,008.66	501.16	(-) 507.50
58.	004 Teaching and Educational Facilities for Children of Age Group 11-14 years [ES]			
	O 4,340.00	4,340.00	4,256.33	(-) 83.67
	State Development Schemes			
59.	010 Assistance for Computer Education in Non - Govt. Secondary Schools [ES]			
	O 35,700.00	35,700.00	17,467.42	(-) 18,232.58
60.	033 Strengthening of Science Laboratories in Secondary Schools [ES]			
	O 4,200.00	4,200.00	2,827.45	(-) 1,372.55
61.	034 Improvement of Libraries, Reading Rooms, etc. in Secondary Schools [ES]			
	O 2,800.00	2,800.00	2,065.00	(-) 735.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
62.	021 Provision for Computer Education in Non-Govt. Secondary Schools [ES]			
	O 12,240.00	12,240.00	5,348.01	(-) 6,891.99
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
63.	012 Improvement of Buildings of Secondary Schools [ES]			
	O 7,200.00	7,200.00	468.28	(-) 6,731.72
64.	042 Provision for Incentive to the Development of Secondary Education [ES]			
	O 7,500.00	7,500.00	5,231.78	(-) 2,268.22
	800 Other Expenditure			
	Administrative Expenditure			
65.	013 The West Bengal Board of Secondary Education [ES]			
	O 6,388.00	6,388.00	5,134.16	(-) 1,253.84
	State Development Schemes			
66.	003 Development of W.B. Board of Secondary Education [ES]			
	O 2,500.00	2,500.00	1,126.54	(-) 1,373.46
67.	004 Establishment of State Council of Educational Research and Training, West Bengal [ES]			
	O 300.00	300.00	4.36	(-) 295.64
68.	022 State Open School [ES]			
	O 385.00	385.00	88.82	(-) 296.18

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
69.	023 West Bengal School Service Commission for the Recruitment of Teachers in Non-Govt. Secondary Schools [ES]			
	O 650.00	650.00	100.00	(-) 550.00
70.	029 Improvement of Buildings of Jr. High Schools [ES]			
	O 1,800.00	1,800.00	17.46	(-) 1,782.54
71.	037 Provision for Improvement of School Environment and Creation of Assets [ES]			
	O 6,300.00	6,300.00	635.75	(-) 5,664.25
72.	050 Development of continuous comprehensive evaluation at the Primary & Secondary stage [ES]			
	O 300.00	300.00	92.63	(-) 207.37
	05 Language Development			
	103 Sanskrit Education			
Administrative Expenditure				
73.	003 Non-Government Sanskrit Tols (Schools) [ES]			
	O 480.73	480.73	400.48	(-) 80.25
	80 General			
	001 Direction and Administration			
State Development Schemes				
74.	005 Development of School Management System [ES]			
	O 1,400.00	1,400.00	43.89	(-) 1,356.11
	796 Tribal Areas Sub-Plan			
State Development Schemes				
75.	001 Implementation of e-Governance [ES]			
	O 180.00	180.00	1.19	(-) 178.81
	2204 Sports and Youth Services			
	00			
	101 Physical Education			
State Development Schemes				
76.	018 Establishment of Sports Schools [ES]			
	O 200.00	200.00	87.73	(-) 112.27
77.	030 Holding of Subrata Mukharjee CUP football Tournament in the State and participation in National level Tournament [ES]			
	O 400.00	400.00	295.81	(-) 104.19
	102 Youth Welfare Programmes for Students			
Administrative Expenditure				
78.	031 Jai Hind Bahini (JHB)[ES]			
	O 535.42	535.42	317.35	(-) 218.07

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2551 Hill Areas

60 Other Hill Areas

191 Assistance to the Darjeeling Gorkha Autonomous Hill Council

State Development Schemes

79. 046 School Education Sector [ES]

O	700.00	700.00	213.17	(-) 486.83
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Reasons for saving in the above sub-heads have not been intimated (June 2025).

2202 General Education

02 Secondary Education

789 Special Component Plan for Scheduled Castes

State Development Schemes

80. 012 Improvement of Buildings of Secondary Schools [ES]

O	21,000.00	20,977.92	543.41	(-) 20,434.51
R	(-) 22.08			

Reduction of fund by way of surrender was done to meet up the emergent expenditure for non-salary items of School Education department. Reasons for saving have not been intimated (June 2025).

2202 General Education

01 Elementary Education

789 Special Component Plan for Scheduled Castes

Administrative Expenditure

81. 052 Schools for Boys and Girls [ES]

O	2,19,687.29	1,64,770.97	1,57,196.68	(-) 7,574.29
R	(-) 54,916.32			

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
Administrative Expenditure				
82.	045 School for Boys & Girls [ES]			
	O 64,439.70	48,331.28	44,153.58	(-) 4,177.70
	R (-) 16,108.42			

Reduction of fund through re-appropriation in the above sub-heads to other heads of account was done for payment of salary and arrears to the primary school teachers. Reasons for saving in the above sub-heads have not been intimated (June 2025).

2202 General Education

01 Elementary Education

800 Other Expenditure

State Development Schemes

83.	024 Development of District Primary School Council [ES]			
	O 1,800.00	1,635.86	31.89	(-) 1,603.97
	R (-) 164.14			

Reduction of fund through re-appropriation was made for expenditure towards organising the 40th State Level Annual Sports Meet (Primary). Reasons for saving have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	02 Secondary Education			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
84.	018 Provision for Improvement of School Environment and Creation of Assets [ES]			
	O 2,160.00	1,235.49	1,113.97	(-) 121.52
	R (-) 924.51			

Reduction of fund through re-appropriation to other heads of account was done for organising State School Games in various disciplines & Payment to examiners in connection with higher secondary examination. Reasons for saving have not been intimated (June 2025).

	2202 General Education			
	02 Secondary Education			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
85.	013 Provision for Incentive to the Development of Secondary Education [ES]			
	O 30,000.00	29,368.28	27,127.44	(-) 2,240.84
	R (-) 631.72			

Reduction of fund through re-appropriation to other heads of account was done for procurement and delivery of school bags. Reasons for saving have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2202 General Education

01 Elementary Education

109 Scholarships and Incentives

State Development Schemes

86.	008	Provision for incentive to the Development of Elementary Education [ES]				
		O 88,000.00	70,718.17	46,220.35	(-) 24,497.82	
		R (-) 17,281.83				

Reduction of fund through re-appropriation to other heads of account was done for procurement of fabric and black school shoes. Reasons for saving have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2204 Sports and Youth Services

00

101 Physical Education

State Development Schemes

87.	029	State committee for School Games & Sports [ES]				
		O 830.00	1,210.64	1,210.64	..	
		R 380.64				

An amount of ₹380.64 lakh was re-appropriated to above sub-head based on actual expenditure towards organising State School Games in various disciplines.

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	01 Elementary Education			
	800 Other Expenditure			
	State Development Schemes			
88.	004 Establishment of a Board for Primary Education [ES]			
	O 1,600.00	1,764.14	1,764.14	..
	R 164.14			

An amount of ₹164.14 lakh was re-appropriated to above sub-head based on actual expenditure to meet up expenditure for organising 40th State Level Annual Sports Meet (Primary).

	2202 General Education			
	80 General			
	190 Assistance to Public Sector and other undertakings			
	Administrative Expenditure			
89.	001 Assistance to Kalyani Spinning Mills Ltd. [ES]			
	S 0.01	0.01	81.33	+81.32

Creation of fund through supplementary grant of ₹0.01 lakh was required for assistance to public sector & other undertakings. Reasons for excess have not been intimated (June 2025).

	2202 General Education			
	02 Secondary Education			
	800 Other Expenditure			
	State Development Schemes			
90.	007 Development of West Bengal Council of Higher Secondary Education [ES]			
	O 1,200.00	1,675.01	1,326.57	(-) 348.44
	R 475.01			

Enhancement of fund through re-appropriation was done for payment to examiners in connection with Higher Secondary Examination, 2024. Reasons for saving have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	01 Elementary Education			
	797 Transfer to Reserve Fund/Deposit Account			
	Administrative Expenditure			
91.	001 West Bengal Board of Primary Education Fund [ES]			
	O 38,440.15	38,440.15	45,395.71	+6,955.56
	<u>West Bengal Board of Primary Education Fund:</u>			
	The West Bengal Primary Education Act, 1973 was introduced with the intention to make better provision for the development, expansion, management, and control of primary education with a view to making it universal, free and compulsory. Section 32 of the said Act proposed creation of the West Bengal Board of Primary Education Fund. Accordingly, a fund to be called “West Bengal Board of Primary Education Fund” has been created in January 2024 under School Education Department. During the year 2024-2025, the Government collected ₹45,395.71 lakh being the collection of Education Cess under West Bengal Primary Education Act, 1973 under the major head “0029-Land Revenue”. The entire amount of cess so collected has been transferred to the head of account “8229-00-101-002-West Bengal Board of Primary Education Fund” by debiting the head ‘2202-01-797-001- West Bengal Board of Primary Education Fund - 63-00 by the State Government. The expenditure of ₹84,123.14 lakh was incurred against the available fund of ₹84,123.14 lakh that include an opening balance of ₹38,727.43 lakh (Cr.) and receipt of ₹45,395.71 lakh (Cr.) in the West Bengal Board of Primary Education Fund leaving closing balance nil at the close of the year in terms of Finance Department, Government of W.B, Memo No. 186-(Sanc)-FB(1228107) dated 30.06.2025. Reasons for excess in the above sub-head have not been intimated (June 2025).			
	2202 General Education			
	01 Elementary Education			
	112 Pradhan Mantri Poshan Shakti Nirman (PM POSHAN)			
	Administrative Expenditure			
92.	011 Mid-Day Meal for Children [ES]			
	O 301.54	301.54	1,173.10	+871.56
	State Development Schemes			
93.	009 Special Assistance to Programme of Mid-Day Meals in School [ES]			
	O 9,800.00	9,800.00	18,823.30	+9,023.30
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
94.	051 Samagra Shiksha Abhiyan (Elementary Education) (State Share) [ES]			
	O 24,804.00	24,804.00	38,489.40	+13,685.40
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
95.	044 Samagra Shiksha Abhiyan (Elementary Education) (State Share) [ES]			
	O 6,201.00	6,201.00	8,701.45	+2,500.45
	02 Secondary Education			
	001 Direction and Administration			
	Administrative Expenditure			
96.	003 Directorate of School Education [ES]			
	O 1,029.60	1,029.60	1,133.05	+103.45

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
97.	011 West Bengal School Service Commission for the Recruitment of Teachers in Non-Government Secondary Schools [ES]			
	O 125.40	125.40	667.87	+542.47
	109 Government Secondary Schools			
Administrative Expenditure				
98.	004 Government Secondary Schools [ES]			
	O 19,410.01	19,410.01	20,267.72	+857.71
	110 Assistance to Non-Government Secondary Schools			
Administrative Expenditure				
99.	001 Secondary Schools for Boys and Girls [ES]			
	O 16,64,109.63	16,64,109.63	16,92,264.67	+28,155.04
State Development Schemes				
100.	042 Provision for incentive to the Development of Secondary Education [ES]			
	O 87,500.00	87,500.00	1,05,577.95	+18,077.95
	113 Samagra Shiksha			
State Development Schemes				
101.	002 Samagra Shiksha Abhiyan (Secondary Education) (State Share) [ES]			
	O 11,235.00	11,235.00	21,389.20	+10,154.20
102.	004 Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share) [ES]			
	O 469.00	469.00	4,031.95	+3,562.95
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
103.	041 Samagra Shiksha Abhiyan (Secondary Education) (State Share) [ES]			
	O 3,852.00	3,852.00	7,217.70	+3,365.70
104.	043 Samagra Shiksha Abhiyan (Teachers Training & Adult Education) (State Share) [ES]			
	O 161.00	161.00	441.63	+280.63
	796 Tribal Areas Sub-Plan			
State Development Schemes				
105.	039 Samagra Shiksha Abhiyan (Secondary Education) (State Share) [ES]			
	O 963.00	963.00	2,226.80	+1,263.80
	80 General			
	001 Direction and Administration			
Administrative Expenditure				
106.	017 Setting up of Monitoring Unit [ES]			
	O 7,690.12	7,690.12	13,050.34	+5,360.22

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	101 Physical Education			
	State Development Schemes			
107.	009 National School Games - Participation of West Bengal State [ES]			
	O	350.00	350.00	679.31
				+329.31

Reasons for excess in the above sub-heads have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹30,431.35 lakh (62.21 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	14,051.80	31.58
2022-2023	13,585.84	43.53
2021-2022	13,902.79	68.83
2020-2021	14,573.68	77.93
2019-2020	53,183.88	90.76

Grant No. 15 SCHOOL EDUCATION

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
State Development Schemes				
108.	005 Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF [ES]			
	O 6,160.00	5,547.80	2,438.07	(-) 3,109.73
	R (-) 612.20			

Re-appropriation of ₹612.20 lakh from the sub-head at Sl. No. 108 to the sub-head at Sl. No. 117 was done for funding (2nd installment) of ongoing project namely "Construction of Additional Infrastructure in existing 408 government school under RIDF-XXIX". Reasons for saving have not been intimated (June 2025).

	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	202 Secondary Education			
State Development Schemes				
109.	005 Girls Hostel [ES]			
	O 200.00	200.00	..	(-) 200.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	<i>01 General Education</i>			
	201 Elementary Education			
	State Development Schemes			
110.	001 Strengthening of administrative and supervisory staff (including accommodation, etc.) [ES]			
	O 6,000.00	6,000.00	251.76	(-) 5,748.24
111.	002 Improvement of Teachers Training Facilities [ES]			
	O 4,420.00	4,420.00	667.81	(-) 3,752.19
112.	010 Special Infrastructure Projects [ES]			
	O 15,750.00	15,750.00	7,875.00	(-) 7,875.00
	202 Secondary Education			
	State Development Schemes			
113.	002 Development of Government Secondary Schools [ES]			
	O 7,000.00	7,000.00	1,093.59	(-) 5,906.41
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
114.	001 Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF [ES]			
	O 2,112.00	2,112.00	1,658.10	(-) 453.90
115.	008 Special Infrastructure Projects [ES]			
	O 5,400.00	5,400.00	2,700.00	(-) 2,700.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
116.	008 Special Infrastructure Projects [ES]			
	O 1,350.00	1,350.00	675.00	(-) 675.00

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 15 SCHOOL EDUCATION

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
117.	001 Infrastructure Facilities for Elementary / Secondary Education Programme under RIDF [ES]			
	O 528.00	1,140.20	1,129.31	(-) 10.89
	R 612.20			

Re-appropriation of ₹612.20 lakh from the sub-head at Sl. No. 108 to the sub-head at Sl. No. 117 was done for funding (2nd installment) of ongoing project namely "Construction of Additional Infrastructure in existing 408 government school under RIDF-XXIX". Reasons for saving have not been intimated (June 2025).

Grant No. 16 ENVIRONMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2215 Water Supply and Sanitation			
2251 Secretariat-Social Services			
3425 Other Scientific Research			
3435 Ecology and Environment			
Voted -			
Original	95,79,44		
Supplementary	..		
		95,79,44	32,00,75
Amount surrendered during the year (31 March 2025)			(-) 63,78,69
			Nil

CAPITAL -

Major Head

4059 Capital Outlay on Public Works

Voted -			
Original	10,57,51		
Supplementary	..		
		10,57,51	..
Amount surrendered during the year (31 March 2025)			(-) 10,57,51
			Nil

Notes and Comments –

- (i) As per data extracted from PFMS database, an amount of ₹60,57 thousand was lying unspent in the SNA Bank account of the department at the close of the year.
- (ii) At the close of the year an amount of ₹55,23 thousand unspent in the DDO's bank account

Revenue (Voted)

- (i) The grant closed with an saving of ₹6,378.69 lakh (66.59 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	5,489.51	58.16
2022-2023	6,491.56	68.89
2021-2022	5,790.18	62.96
2020-2021	6,381.62	72.05
2019-2020	3,747.81	46.08

Grant No. 16 ENVIRONMENT

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3435 Ecology and Environment			
<i>03 Environmental Research and Ecological Regeneration</i>			
101 Conservation Programme			
State Development Schemes (Central Assistance)			
1. 008 Conservation of Aquatic Ecosystems- Implementation of East Kolkata Wetlands Management Action Plan 2021-26 (Central Share) (OCASPS) [EN]			
O	240.00	240.00	.. (-) 240.00
State Development Schemes			
2. 009 Conservation of Aquatic Ecosystems- Implementation of East Kolkata Wetlands Management Action Plan 2021-26 (State Share) (OCASPS) [EN]			
O	160.00	160.00	.. (-) 160.00
Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).			
2215 Water Supply and Sanitation			
<i>02 Sewerage and Sanitation</i>			
106 Prevention of Air and Water Pollution			
Administrative Expenditure			
3. 001 Prevention of Air and Water Pollution [EN]			
O	1,009.20	1,009.20	420.50 (-) 588.70
3435 Ecology and Environment			
<i>03 Environmental Research and Ecological Regeneration</i>			
003 Environmental Education/Training/ Extension			
State Development Schemes			
4. 001 Environmental Awareness including Exhibition, Parks etc. [EN]			
O	1,763.04	1,763.04	477.29 (-) 1,285.75
5. 002 Information, Training and Documentation [EN]			
O	133.60	133.60	46.16 (-) 87.44
101 Conservation Programme			
State Development Schemes			
6. 001 Conservation of Bio-diversity in Non-forest Areas [EN]			
O	601.05	601.05	339.11 (-) 261.94

Grant No. 16 ENVIRONMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
7.	002 Coastal Zone Management [EN]			
	O 96.30	96.30	11.50	(-) 84.80
	102 Environmental Planning and Coordination			

State Development Schemes

8.	001 Environmental Research and Development [EN]			
	O 355.75	355.75	55.89	(-) 299.86
9.	002 Wetland interpretation center [EN]			
	O 256.00	256.00	131.30	(-) 124.70
10.	003 Office cum laboratory of WBPCB [EN]			
	O 1,050.00	1,050.00	334.72	(-) 715.28
	103 Research and Ecological Regeneration			

State Development Schemes

11.	001 Research, Training and Awareness [EN]			
	O 166.25	166.25	59.03	(-) 107.22
	04 Prevention and Control of Pollution			
	103 Prevention of Air and Water Pollution			

State Development Schemes

12.	004 Environmental Survey, Monitoring and Management for Air, Land and Water Pollution [EN]			
	O 1,551.05	1,551.05	315.40	(-) 1,235.65
13.	006 Installation of Rooftop SPV Power Plants in Schools, Institutions and Office Buildings [EN]			
	O 600.00	600.00	268.81	(-) 331.19
	800 Other Expenditure			

State Development Schemes

14.	002 Waste Management Programme including Hazardous Chemicals, Waste and Plastics [EN]			
	O 605.00	605.00	21.17	(-) 583.83

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Capital (Voted)

(i) The entire provision of ₹1,057.51 lakh in the grant remained un-utilized and un-surrendered at the close of the year.

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	689.96	99.88
2022-2023	391.49	81.99
2021-2022	362.50	65.91
2020-2021	275.00	55.00
2019-2020	300.00	60.00

Grant No. 16 ENVIRONMENT

(iii) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
15.	086 Construction of Office Buildings			
	O	1,057.51	1,057.51	..
				(-) 1,057.51

Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2025).

Grant No.18 FINANCE

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2014 Administration of Justice			
2020 Collection of Taxes on Income and Expenditure			
2029 Land Revenue			
2030 Stamps and Registration			
2035 Collection of Other Taxes on Property and Capital transactions			
2039 State Excise			
2040 Taxes on Sales, Trade etc.			
2043 Collection Charges under State Goods and Services Tax			
2045 Other Taxes and Duties on Commodities and Services			
2047 Other Fiscal Services			
2048 Appropriation for reduction or avoidance of Debt			
2049 Interest Payments			
2051 Public Service Commission			
2052 Secretariat-General Services			
2054 Treasury and Accounts Administration			
2070 Other Administrative Services			
2071 Pensions and Other Retirement benefits			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2245 Relief on Account of Natural Calamities			
2250 Other Social Services			
2851 Village and Small Industries			
3475 Other General Economic Services			
Voted -			
Original 3,62,31,09,76	3,62,31,09,95	2,73,19,30,67	(-) 89,11,79,28
Supplementary 19			
Amount surrendered during the year (31 March 2025)			9,89
Charged -			
Original 4,52,53,12,61	4,63,44,08,89	4,55,42,13,37	(-) 8,01,95,52
Supplementary 10,90,96,28			
Amount surrendered during the year (31 March 2025)			Nil

Grant No.18 FINANCE

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

Major Head

4059	Capital Outlay on Public Works
4070	Capital Outlay on other Administrative Services
4235	Capital Outlay on Social Security and Welfare
4885	Other Capital Outlay on Industries and Minerals
5465	Investments in General Financial and Trading Institutions
6003	Internal Debt of the State Government
6004	Loans and Advances from the Central Government
6404	Loans for Dairy Development
6425	Loans for Co-operation
6435	Loans for other Agricultural Programmes
6860	Loans for Consumer Industries
7055	Loans for Road Transport
7056	Loans for Inland Water Transport
7075	Loans for Other Transport Services
7610	Loans to Government Servants, etc.

Voted -

Original	2,94,02,00	}	2,94,02,04	77,79,59	(-) 2,16,22,45
Supplementary	4				
Amount surrendered during the year (31 March 2025)					17,00,00

Charged -

Original	6,13,16,35,17	}	6,13,16,35,17	3,13,80,56,35	(-) 2,99,35,78,82
Supplementary	..				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

(i) During the year department incurred expenditure of ₹1,57,80,44,59 thousand which falls under New Service and ₹14,41,36 thousand which falls under New Instrument of Service such type of expenditure stood un-authorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹8,91,179.28 lakh (24.60 per cent of the total budget provision). Out of such saving department surrendered ₹9.89 lakh only upto close of the year.
- (ii) Token supplementary provision or ₹0.19 lakh was obtained for funding 19 newly opened schemes under heads of account 2030, 2052, 2071, 2851.
- (iii) Saving of ₹1,83,385.85 lakh (6.65 per cent of total budget provision) was also noticed under this section during 2023- 2024.

Grant No.18 FINANCE

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2030 Stamps and Registration			
	03 Registration			
	001 Direction and Administration			
	Administrative Expenditure			
1.	002 District Charges [FD]			
	O 10,388.88 } R (-) 2.00 }	10,386.88	9,471.41	(-) 915.47
Neither proper reason for reduction of fund through surrender nor the reasons for overall saving have been intimated (June 2025).				
	2070 Other Administrative Services			
	00			
	003 Training			
	Administrative Expenditure			
2.	021 Centre of Fiscal Policy & Public Finance, West Bengal [FD]			
	O 134.40	134.40	..	(-) 134.40
	2075 Miscellaneous General Services			
	00			
	103 State Lotteries			
	Administrative Expenditure			
3.	001 State Lotteries [FD]			
	O 1,060.60	1,060.60	..	(-) 1,060.60

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	State Development Schemes			
4.	029 Establishment of Project Management Unit for Strengthening Social Protection Delivery Systems (State Share of EAP-World Bank) EAP [FD]			
	O 300.00	300.00	..	(-) 300.00
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	State Development Schemes			
5.	095 New Programmes for Development of the State [FD]			
	O 7,20,000.00	7,20,000.00	..	(-) 7,20,000.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
6.	024 New Programmes for Development of the State [FD]			
	O 2,20,000.00	2,20,000.00	..	(-) 2,20,000.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
7.	026 New Programmes for Development of the State [FD]			
	O 60,000.00	60,000.00	..	(-) 60,000.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).			
	2014 Administration of Justice			
	00			
	116 State Administrative Tribunals			
	Administrative Expenditure			
8.	003 State Administrative Tribunal [FD]			
	O 553.84	553.84	385.98	(-) 167.86

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2020 Collection of Taxes on Income and Expenditure			
	<i>00</i>			
	104 Collection Charges-Agricultural Income-tax			
	Administrative Expenditure			
9.	001 Collection of Charges on Agricultural Income Tax [FD]			
	O 507.26	507.26	420.61	(-) 86.65
	2030 Stamps and Registration			
	<i>02 Stamps-Non-Judicial</i>			
	102 Expenses on Sale of Stamps			
	Administrative Expenditure			
10.	002 Expenses on Sale of Stamps [FD]			
	O 3,996.40	3,996.40	3,603.31	(-) 393.09
	2039 State Excise			
	<i>00</i>			
	800 Other Expenditure			
	Administrative Expenditure			
11.	006 Budgetary support for deployment of Personnel from Eastern Distilleries and Chemicals Limited (EDCL) [FD]			
	O 273.10	273.10	128.40	(-) 144.70

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2040 Taxes on Sales, Trade etc.			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
12.	001 Commercial Taxes Directorate [FD]			
	O 5,360.52	5,360.52	4,867.90	(-) 492.62
13.	002 Bureau of Investigation [FD]			
	O 1,785.17	1,785.17	1,610.61	(-) 174.56
	2043 Collection Charges under State Goods and Services Tax			
	00			
	101 Collection Charges			
	Administrative Expenditure			
14.	001 General Establishment [FD]			
	O 21,913.10	21,913.10	20,375.36	(-) 1,537.74
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
15.	007 Finance Department [FD]			
	O 11,828.46	11,828.46	10,615.73	(-) 1,212.73
	State Development Schemes			
16.	004 Finance Department - Data Processing Centre (DPC) [FD]			
	O 294.00	294.00	105.99	(-) 188.01
17.	045 Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(State Share of EAP-ADB) EAP [FD]			
	O 4,000.00	4,000.00	1,710.69	(-) 2,289.31

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2054 Treasury and Accounts Administration			
	00			
	095 Directorate of Accounts and Treasuries			
	Administrative Expenditure			
18.	001 Directorate of Accounts and Treasuries [FD]			
	O 917.51	917.51	649.86	(-) 267.65
	096 Pay and Accounts Offices			
	Administrative Expenditure			
19.	001 Calcutta Pay and Accounts Office [FD]			
	O 2,311.63	2,311.63	1,981.87	(-) 329.76
	097 Treasury Establishment			
	Administrative Expenditure			
20.	001 Other Treasuries [FD]			
	O 10,311.12	10,311.12	8,913.33	(-) 1,397.79
	State Development Schemes			
21.	006 Computerization of Treasuries [FD]			
	O 320.00	320.00	140.03	(-) 179.97
	098 Local Fund Audit			
	Administrative Expenditure			
22.	002 Establishment charges payable to the Government of India for the cost of Local Fund Audit [FD]			
	O 4,500.00	4,500.00	3,247.88	(-) 1,252.12
	800 Other Expenditure			
	Administrative Expenditure			
23.	004 Directorate of Pension, Provident Fund and Group Insurance [FD]			
	O 960.96	960.96	798.71	(-) 162.25
	2071 Pensions and Other Retirement benefits			
	01 Civil			
	101 Superannuation and Retirement allowances			
	Administrative Expenditure			
24.	001 Payments to Central Government on account of pensions payable to officers appointed by the Secretary of State (Charged) [FD]			
	O 200.00	200.00	8.41	(-) 191.59
	102 Commuted value of Pensions			
	Administrative Expenditure			
25.	001 Fund Required for Payment of Commuted Value of Pension [FD]			
	O 1,22,595.00	1,22,595.00	1,11,215.77	(-) 11,379.23

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	104 Gratuities			
Administrative Expenditure				
26.	004 Death gratuity [FD]			
	O 17,294.00	17,294.00	10,607.32	(-) 6,686.68
	110 Pensions of Employees of Local Bodies			
Administrative Expenditure				
27.	001 Provision for Payment of Pension to Employees of Local Bodies [FD]			
	O 67,866.00	67,866.00	51,386.06	(-) 16,479.94
28.	003 Pension to the employees of WBCADC [FD]			
	O 3,090.00	3,090.00	2,174.93	(-) 915.07
	111 Pensions to legislators			
Administrative Expenditure				
29.	001 Fund for Payment for Pension to Legislators [FD]			
	O 1,400.00	1,400.00	1,007.64	(-) 392.36
	200 Other Pensions			
Administrative Expenditure				
30.	001 Fund Required for Payment of Other Pension [FD]			
	O 793.10	793.10	449.98	(-) 343.12
	800 Other Expenditure			
Administrative Expenditure				
31.	001 Fund Required for Meeting Other Expenditure [FD]			
	O 10,333.99	10,333.99	9,898.22	(-) 435.77
32.	002 Re-imbursement of Medical Expenses to Pensioners [FD]			
	O 9,300.00	9,300.00	7,287.35	(-) 2,012.65
2235 Social Security and Welfare				
	60 Other Social Security and Welfare Programmes			
	048 Compensation Under The Victim Compension Scheme			
Administrative Expenditure				
33.	001 Compensation Under The Victim Compensation Scheme [FD]			
	O 3,000.00	3,000.00	200.10	(-) 2,799.90
	200 Other Programmes			
Administrative Expenditure				
34.	015 Other Ex-gratia Payments [FD]			
	O 450.00	450.00	93.60	(-) 356.40

Grant No.18 FINANCE

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
35.	045	Payment of monthly allowance to the Recipients (Freedom fighters) of Swatantrata Sainik Samman Pension [FD]			
	O	494.40	494.40	344.45	(-) 149.95

Reasons for saving in the above sub-heads have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2851	Village and Small Industries			
	00				
	001	Direction and Administration			
		Administrative Expenditure			
36.	007	Reimbursement of Remuneration & Administrative Costs to Kalyani Spinning Mills Ltd for deployment of employees [FD]			
	S	0.01	0.01	224.60	+224.59

Creation of fund through supplementary provision was required for new service head opened for re-imbursement of remuneration & Administrative cost to Kalyani Spinning Mills Ltd for deployment of employees. However, reasons for overall excess have not been intimated (June 2025).

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2030 Stamps and Registration			
	03 Registration			
	001 Direction and Administration			
	Administrative Expenditure			
37.	001 Superintendence [FD]			
	O 1,056.29	1,048.79	1,660.85	+612.06
	R (-) 7.50			

Neither proper reason for reduction of fund through surrender nor the reasons for overall excess have been intimated (June 2025).

	2030 Stamps and Registration			
	02 Stamps-Non-Judicial			
	101 Cost of Stamps			
	Administrative Expenditure			
38.	001 Cost of Stamps Supplied by Central Stamps Stores [FD]			
	O 6,120.00	6,120.00	6,374.15	+254.15

	2039 State Excise			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
39.	002 District Charges [FD]			
	O 24,828.45	24,828.45	25,566.15	+737.70

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2040 Taxes on Sales,Trade etc.			
	00			
	101 Collection Charges			
	Administrative Expenditure			
40.	003 Commercial Taxes Tribunal [FD]			
	O 227.43	227.43	319.30	+91.87
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
41.	039 Finance (Internal Audit) Department [FD]			
	O 935.13	935.13	1,063.97	+128.84
	2071 Pensions and Other Retirement benefits			
	01 Civil			
	101 Superannuation and Retirement allowances			
	Administrative Expenditure			
42.	005 Other pensions [FD]			
	O 7,88,963.00	7,88,963.00	8,38,094.13	+49,131.13
	104 Gratuities			
	Administrative Expenditure			
43.	001 Ordinary gratuities [FD]			
	O 51.50	51.50	158.02	+106.52
44.	003 Retiring gratuity [FD]			
	O 96,673.00	96,673.00	97,787.01	+1,114.01
45.	008 Payment of Gratuity to Contractual/Casual/Daily rated Workers engaged in Government Offices [FD]			
	O 607.70	607.70	780.29	+172.59

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
46.	009 Payment of Terminal Benefit to Anganwadi Workers & Anganwadi Heelpers [FD]			
	O 6,600.00	6,600.00	16,449.00	+9,849.00
47.	010 Payment of Gratuity to State Aided College Teachers (SACT) of State-aided Govt / Non-Govt Colleges [FD]			
	O 453.20	453.20	1,287.00	+833.80
	105 Family Pension			
Administrative Expenditure				
48.	001 Requirement of Fund for Payment of Family Pension [FD]			
	O 2,46,712.00	2,46,712.00	2,54,394.27	+7,682.27
	106 Pensionary charges in respect of High Court Judges			
Administrative Expenditure				
49.	001 Provision for Pensionary Charges in respect of Court Judges [FD]			
	O 60.00	60.00	173.52	+113.52
	109 Pensions to Employees of State aided Educational Institutions			
Administrative Expenditure				
50.	001 Pensions to Employees of Primary,Secondary School,other Educational Institutions/Organisation,Colleges Pensions.Commuted Value of Pensions to Emp.of State-Aided Educational Institution,Ad-hoc Relief [FD]			
	O 9,78,489.00	9,78,489.00	10,39,325.90	+60,836.90
	110 Pensions of Employees of Local Bodies			
Administrative Expenditure				
51.	002 Payment of pension to the Employees of Panchayet Bodies [FD]			
	O 37,189.00	37,189.00	40,921.90	+3,732.90
	115 Leave Encashment Benefits			
Administrative Expenditure				
52.	001 Fund Required for Payment on Leave Encashment Benefits [FD]			
	O 70,200.00	70,200.00	80,139.45	+9,939.45
	117 Govt Contribution for Defined Contribution Pension Scheme			
Administrative Expenditure				
53.	001 Government Contribution for AIS New Pension Scheme (NPS) [FD]			
	O 721.00	721.00	813.67	+92.67
	800 Other Expenditure			
Administrative Expenditure				
54.	004 Payment to the Health Care Organisations for cashless medical facility [FD]			
	O 15,720.00	15,720.00	24,371.39	+8,651.39

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2075 Miscellaneous General Services			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
55.	004 Payment to Health Care Organisations for cashless medical facility [FD]			
	O 15,700.00	15,700.00	24,220.88	+8,520.88
	Reasons for excess in the above sub-heads have not been intimated (June 2025).			
	2030 Stamps and Registration			
	03 Registration			
	800 Other Expenditure			
	State Development Schemes			
56.	001 Computerization of the process of registration [FD]			
	..		510.24	+510.24
	2040 Taxes on Sales,Trade etc.			
	00			
	001 Direction and Administration			
	State Development Schemes			
57.	005 Computerisation for Sales Tax Complex at Baleghata, Calcutta [FD]			
	..		484.41	+484.41
	2071 Pensions and Other Retirement benefits			
	01 Civil			
	115 Leave Encashment Benefits			
	Administrative Expenditure			
58.	002 Fund required for payment of Leave Encashment Benefits to the work charged employees [FD]			
	..		123.88	+123.88
	Reasons for expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).			

Grant No.18 FINANCE

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

The Twelfth Finance Commission recommended opening of Guarantee Redemption Fund (GRF) for discharging the liability of the Government towards invocation of the guarantees extended by it on borrowings by various parastatals. The State Government has constituted the Guarantee Redemption Fund, vide notification bearing No. 1240-FB dated 02.01.2015. In terms of the guidelines of the fund, the State Government is required to make minimum annual contributions to the Fund at the rate of 0.5 per cent of the outstanding guarantees at the end of the previous year. The total accumulation of the Fund was ₹97,414.57 lakh as on 31.03.2024. The principal amount credited to the GRF Account was ₹5,000.00 lakh and interest accrued for ₹10,419.12 lakh was credited to the fund during the year. The entire amount has been invested by RBI. Transactions in the fund are depicted under head 8235-00-117 in Statements 21 & 22 of Finance Accounts 2024-2025.

Revenue (Charged)

(i) The charged appropriation closed with a saving of ₹80,195.52 lakh which is 1.73 per cent of the total budget provision and is within the permissible limit of 5 per cent. However, some significant variations have been noticed in some sub-heads between total budget provision and expenditure.

(ii) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2071 Pensions and Other Retirement benefits

01 Civil

106 Pensionary charges in respect of High Court Judges

Administrative Expenditure

59. 001 Provision for Pensionary Charges in respect of Court Judges [FD]

O	100.00	}	173.09	..	(-) 173.09
S	73.09				

Enhancement of fund through supplementary provision was required for provision for Pensionary Charges in respect of Court Judges. However, reasons for non-utilization of entire budget provision have not been intimated (June 2025).

Grant No.18 FINANCE

Sl. No.	Head		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2051 Public Service Commission				
	00				
	102 State Public Service Commission				
	Administrative Expenditure				
60.	001 Establishment of State Public Service Commission [FD]				
	<i>O</i> 3,684.51	}	4,034.33	3,741.29	(-) 293.04
	<i>S</i> 349.82				
	Enhancement of fund through supplementary provision was required for salaries and establishment charges of State Public Service Commission. However, reasons for overall saving have not been intimated (June 2025).				
	2049 Interest Payments				
	01 Interest on Internal Debt				
	101 Interest on Market Loans (Charged)				
	Administrative Expenditure				
61.	050 8.00 per cent West Bengal Loan (New Loan) [FD]				
	<i>O</i> 4,65,000.00		4,65,000.00	..	(-) 4,65,000.00
	115 Interest on Ways & Means Advances from R.B.I.				
	Administrative Expenditure				
62.	001 Cash Credit and Ways and Means Advances- Interest on Ways and Means Advances from RBI [FD]				
	<i>O</i> 1,600.00		1,600.00	..	(-) 1,600.00
63.	002 Cash Credit and Ways and Means Advances- Interest on Shortfall and Overdraft [FD]				
	<i>O</i> 300.00		300.00	..	(-) 300.00
	200 Interest on Other Internal Debts				
	Administrative Expenditure				
64.	045 Loan from Small Industries Development Bank of India under Cluster Development fund [SIDBI-SCDF] [FD]				
	<i>O</i> 250.00		250.00	..	(-) 250.00
	03 Interest on Small Savings, Provident Funds etc.				
	108 Interest on Insurance and Pension Fund (Charged)				
	Administrative Expenditure				
65.	002 West Bengal State Government Employees Group Insurance Scheme of 1987 : Interest on Savings Fund [FD]				
	<i>O</i> 48.00		48.00	..	(-) 48.00

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
60	Interest on Other Obligations			
101	Interest on Deposits			
Administrative Expenditure				
66.	011 Provident Fund Deposits of Landless Agricultural Labourers (PROFLAL) [FD]			
	<i>O</i> 2,045.00	2,045.00	..	(-) 2,045.00
67.	012 Provident Fund Deposits of Unorganised Workers (SASPFUW) [FD]			
	<i>O</i> 515.00	515.00	..	(-) 515.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

2049 Interest Payments

- 01 Interest on Internal Debt
- 101 Interest on Market Loans (Charged)

Administrative Expenditure

68.	295 7.04 per cent West Bengal SDL 2035 received on 30.09.2020 [FD]			
	<i>O</i> 17,600.00	17,600.00	8,800.00	(-) 8,800.00
69.	347 7.36 per cent West Bengal SDL,2032 issued on 30.03.2022 [FD]			
	<i>O</i> 32,310.40	32,310.40	16,155.20	(-) 16,155.20
123	Interest on Special Securities issued to NSSF of the Central Govt by the State Govt .			

Administrative Expenditure

70.	004 10.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities, 2002 [FD]			
	<i>O</i> 14,892.52	14,892.52	14,830.71	(-) 61.81
71.	011 9.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities, 2009 [FD]			
	<i>O</i> 29,825.07	29,825.07	29,805.07	(-) 20.00
72.	014 10.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2000 [FD]			
	<i>O</i> 5,257.42	5,257.42	4,416.81	(-) 840.61
73.	015 10.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 1999 [FD]			
	<i>O</i> 2,395.66	2,395.66	1,837.05	(-) 558.61
74.	017 10.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2001 [FD]			
	<i>O</i> 9,354.36	9,354.36	8,852.96	(-) 501.40

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
75.	022 9.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2014-15 [FD] <i>O</i> 23,860.91	23,860.91	23,463.63	(-) 397.28
76.	023 9.50 per cent Government of West Bengal (NSSF)(Non-transferable) Special Securities 2015-16 [FD] <i>O</i> 8,511.51	8,511.51	8,463.88	(-) 47.63
77.	024 9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2016 [FD] <i>O</i> 13,917.88	13,917.88	13,782.89	(-) 134.99
	02 Interest on External Debt			
	209 Interest on Loans from the Government of Federal Republic of Germany			
Administrative Expenditure				
78.	001 Renewable Energy Power Plant (WB) [19826865E] [FD] <i>O</i> 230.00	230.00	52.65	(-) 177.35
	213 Interest on Loans from the International Development Association			
Administrative Expenditure				
79.	002 West Bengal Accelerated Development of Minor Irrigation Project [5014-IN] [FD] <i>O</i> 1,050.00	1,050.00	1,002.68	(-) 47.32
	217 Interest on Loans from the Government of Japan			
Administrative Expenditure				
80.	001 Purulia Pumped Storage Project(III)[IDP-167] [FD] <i>O</i> 600.00	600.00	586.35	(-) 13.65
81.	002 West Bengal Forest & Biodiversity Conservation Project[IDP-223] [FD] <i>O</i> 389.00	389.00	169.49	(-) 219.51
	04 Interest on Loans and Advances from Central Government			
	101 Interest on Loans for State/Union Territory Plan Schemes (Charged)			
Administrative Expenditure				
82.	001 Block Loans- Int.on (1)Loan SP Sch.(C) (2)Addl.central asst. IDA/IBRD asstd.sch.SP(C),(3) Areas(C).(5) Adv.Pl. asst Flood Relief (c)Spl.adv.assit.Irr.Prj.(C),(4)Spl.Loan accl.Dev.H. [FD] <i>O</i> 7,200.00	7,200.00	5,922.52	(-) 1,277.48

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
104	Interest on Loans for Non-Plan Schemes			
Administrative Expenditure				
83.	003 Loans for Share of Small Savings Collections [FD]			
	<i>O</i> 20,000.00	20,000.00	19,323.13	(-) 676.87

60 Interest on Other Obligations

101 Interest on Deposits

Administrative Expenditure

84.	002 Provident Fund Deposits of Employees of 1.Universities, 2.Non-Govt. Arts,Sc,Com Teachers Trg. Colle., 3.Non-Govt. g-i-a/Spl. Sec.Sch., 4. Pry.Sch., 5. Muncp. Corpn., 6. Muncp, 7.Panch. Bodies (C) [FD]			
	<i>O</i> 2,10,000.00	2,10,000.00	1,33,124.68	(-) 76,875.32

2071 Pensions and Other Retirement benefits

01 Civil

106 Pensionary charges in respect of High Court Judges

Administrative Expenditure

85.	002 Provision for post retiral benefits of retired Chief Justices and retired High Court Judges [FD]			
	<i>O</i> 1,101.00	1,101.00	833.34	(-) 267.66

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No.18 FINANCE

(v) Excess occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments				
	<i>01 Interest on Internal Debt</i>			
	101 Interest on Market Loans (Charged)			
Administrative Expenditure				
86.	391 7.71 per cent West Bengal SGS-2041, issued on November 29, 2023 [FD]			
	<i>S 14,993.03</i>	<i>14,993.03</i>	<i>15,420.00</i>	<i>+426.97</i>
87.	392 7.71 per cent West Bengal SGS-2043, issued on November 29, 2023 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>19,275.00</i>	<i>+19,274.99</i>
88.	393 7.72 per cent West Bengal SGS-2037, issued on December 06, 2023 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>19,300.00</i>	<i>+19,299.99</i>
89.	394 7.63 per cent West Bengal SGS-2038, issued on December 20, 2023 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>15,260.00</i>	<i>+15,259.99</i>
90.	395 7.64 per cent West Bengal SGS-2043, issued on December 27, 2023 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>14,592.47</i>	<i>+14,592.46</i>
91.	396 7.66 per cent West Bengal SGS-2043, issued on January 24, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>22,980.00</i>	<i>+22,979.99</i>
92.	397 7.67 per cent West Bengal SGS-2043, issued on January 30, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>11,505.00</i>	<i>+11,504.99</i>
93.	398 7.67 per cent West Bengal SGS-2044, issued on January 30, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>15,340.00</i>	<i>+15,339.99</i>
94.	399 7.48 per cent West Bengal SGS-2043, issued on February 13, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>18,700.00</i>	<i>+18,699.99</i>
95.	400 7.48 per cent West Bengal SGS-2044, issued on February 13, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>18,700.00</i>	<i>+18,699.99</i>
96.	401 7.44 per cent West Bengal SGS-2041, issued on February 28, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>22,320.00</i>	<i>+2,319.99</i>
97.	402 7.44 per cent West Bengal SGS-2044, issued on February 28, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>22,320.00</i>	<i>+22,319.99</i>
98.	403 7.40 per cent West Bengal SGS-2044, issued on March 06, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>22,200.00</i>	<i>+22,199.99</i>
99.	404 7.39 per cent West Bengal SGS-2042, issued on March 13, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>14,780.00</i>	<i>+14,779.99</i>
100.	405 7.39 per cent West Bengal SGS-2044, issued on March 13, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>14,780.00</i>	<i>+14,779.99</i>
101.	406 7.45 per cent West Bengal SGS-2042, issued on March 20, 2024 [FD]			
	<i>S 0.01</i>	<i>0.01</i>	<i>18,625.00</i>	<i>+18,624.99</i>

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
102.	407 7.45 per cent West Bengal SGS-2044, issued on March 20, 2024 [FD] S 0.01	0.01	18,625.00	+18,624.99
103.	408 7.52 per cent West Bengal SGS-2039, issued on March 27, 2024 [FD] S 0.01	0.01	18,800.00	+18,799.99
104.	409 7.53 per cent West Bengal SGS-2044, issued on March 27, 2024 [FD] S 0.01	0.01	18,825.00	+18,824.99
105.	410 7.37 per cent West Bengal SGS-2040, issued on May 29, 2024 [FD] S 0.01	0.01	7,370.00	+7,369.99
106.	411 7.34 per cent West Bengal SGS-2039, issued on June 26, 2024 [FD] S 0.01	0.01	7,340.00	+7,339.99
107.	412 7.34 per cent West Bengal SGS-2042, issued on June 26, 2024 [FD] S 0.01	0.01	5,505.00	+5,504.99
108.	413 7.36 per cent West Bengal SGS-2040, issued on July 24, 2024 [FD] S 0.01	0.01	11,040.00	+11,039.99
109.	414 7.35 per cent West Bengal SGS-2040, issued on July 31, 2024 [FD] S 0.01	0.01	7,350.00	+7,349.99
110.	415 7.35 per cent West Bengal SGS-2043, issued on July 31, 2024 [FD] S 0.01	0.01	7,350.00	+7,349.99
111.	416 7.24 per cent West Bengal SGS-2042, issued on August 21, 2024 [FD] S 0.01	0.01	7,240.01	+7,240.00
112.	417 7.23 per cent West Bengal SGS-2049, issued on August 27, 2024 [FD] S 0.01	0.01	10,845.00	+10,844.99
113.	418 7.25 per cent West Bengal SGS-2045, issued on September 04, 2024 [FD] S 0.01	0.01	7,250.00	+7,249.99
114.	419 7.15 per cent West Bengal SGS-2044, issued on September 25, 2024 [FD] S 0.01	0.01	8,937.50	+8,937.49
115.	420 7.15 per cent West Bengal SGS-2045, issued on September 25, 2024 [FD] S 0.01	0.01	8,937.50	+8,937.49

02 Interest on External Debt

216 Interest on Loans from the International Bank for Reconstruction and Development

Administrative Expenditure

116.	008 Second Dam Rehabilitation and Improve Project, [9181-IN] Donor ID: IBRD [FD] S 0.02	0.02	24.14	+24.12
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Creation of fund through supplementary provision was required for interest on market loan and newly opened heads of account for payment of interest of different Loans & Deposits. However, reasons for overall excess in above sub-heads have not been intimated (June 2025).

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049	Interest Payments			
	01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
Administrative Expenditure				
117.	020 Loans from Rural Infrastructure Development Fund (RIDF) [FD]			
	O 31,000.00	31,000.00	34,692.70	+3,692.70
	305 Management of Debt (Charged)			
Administrative Expenditure				
118.	002 Management of Debt [FD]			
	O 11,000.00	11,000.00	12,612.56	+1,612.56
	02 Interest on External Debt			
	213 Interest on Loans from the International Development Association			
Administrative Expenditure				
119.	001 West Bengal Institutional Strengthening of Gram Panchayat Project[4758-IN] [FD]			
	O 710.00	710.00	724.84	+14.84
	216 Interest on Loans from the International Bank for Reconstruction and Development			
Administrative Expenditure				
120.	001 Coal Fired Generation Rehabilitation Project [7687-IN] [FD]			
	O 595.00	595.00	1,988.69	+1,393.69
121.	002 West Bengal Accelerated Development of Minor Project [8090-IN] [FD]			
	O 513.00	513.00	542.56	+29.56
122.	003 Interest on West Bengal Support to Institutional Strengthening of the Gram Panchayats Phase-II(from IBRD)[8723-IN] [FD]			
	O 4,538.00	4,538.00	11,441.76	+6,903.76
123.	004 West Bengal Major Irrigation and Flood Management Project [9025-IN] [FD]			
	O 1,272.00	1,272.00	6,479.32	+5,207.32
124.	005 West Bengal Inland Water Transport, Logistics and Spatial Development Project [9176-IN] [FD]			
	O 625.00	625.00	1,336.00	+711.00
125.	006 West Bengal Electricity Distribution Grid Modernisation Project (9301-IN) [FD]			
	O 2,490.00	2,490.00	3,310.15	+820.15
126.	007 West Bengal State Capability for inclusive Social Protection Operation (9329-IN) [FD]			
	O 761.00	761.00	1,615.59	+854.59

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	217 Interest on Loans from the Government of Japan			
	Administrative Expenditure			
127.	003 West Bengal Piped Water Supply Project (Purulia) [IDP-231] [FD]			
	<i>O</i> 170.00	170.00	545.75	+375.75
	249 Interest on Loans from Asian Development Bank			
	Administrative Expenditure			
128.	001 Kolkata Environmental Improvement Project Supplementary[2293-IND] [FD]			
	<i>O</i> 575.00	575.00	867.21	+292.21
129.	002 West Bengal Development Finance Programme[2926-IND] [FD]			
	<i>O</i> 2,815.00	2,815.00	8,029.37	+5,214.37
130.	003 Kolkata Environment Improvement Investment Programme[3053-IND] [FD]			
	<i>O</i> 1,437.00	1,437.00	3,254.72	+1,817.72
131.	004 Kolkata Environmental Improvement Investment Programme Project-2 (3413-IND) [FD]			
	<i>O</i> 4,059.00	4,059.00	7,498.63	+3,439.63
132.	005 Interest on 2nd West Bengal Development Finance Programme (from ADB)[3563-IND] [FD]			
	<i>O</i> 6,341.00	6,341.00	10,688.22	+4,347.22
133.	006 Kolkata Environment Improvement Investment Programme-(KEIIP)- Tranch 3 [3689-IND] [FD]			
	<i>O</i> 1,653.00	1,653.00	3,384.78	+1,731.78
134.	007 SASEC Road Connectivity Investment Programme [3118-IND] [FD]			
	<i>O</i> 3,744.00	3,744.00	5,320.84	+1,576.84
135.	008 West Bengal Drinking Water Sector Improvement Project [3696IND] [FD]			
	<i>O</i> 4,172.00	4,172.00	7,569.64	+3,397.64
136.	009 West Bengal Public Finance Management Reform Programme [4004-IND] [FD]			
	<i>O</i> 565.00	565.00	2,736.35	+2,171.35
	254 Interest on Loans from Asian Infrastructure Investment Bank (AIIB)			
	Administrative Expenditure			
137.	001 West Bengal Major Irrigation and Flood Management Project (L0054A-IND) [FD]			
	<i>O</i> 1,599.00	1,599.00	6,257.35	+4,658.35
138.	002 West Bengal Electricity Distribution Grid Modernisation Project [L0454A-IND] [FD]			
	<i>O</i> 408.00	408.00	2,851.36	+2,443.36

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	03 Interest on Small Savings, Provident Funds etc.			
	104 Interest on State Provident Funds (Charged)			
Administrative Expenditure				
139. 001	General Provident Fund [FD]			
	O 1,74,878.00	1,74,878.00	1,81,731.43	+6,853.43
	60 Interest on Other Obligations			
	701 Miscellaneous			
Administrative Expenditure				
140. 001	Compensation Money payable to claimants on various grounds [FD]			
	O 5,500.00	5,500.00	6,672.36	+1,172.36
Reasons for excess in the above sub-heads have not been intimated (June 2025).				
2049 Interest Payments				
	02 Interest on External Debt			
216	Interest on Loans from the International Bank for Reconstruction and Development			
Administrative Expenditure				
141. 009	West Bengal Accelerated Development of Minor Irrigation Project phase - II [9543 - IN] [FD]			
	..		482.29	+482.29
	05 Interest on Reserve Funds			
105	Interest on General and other Reserve Funds			
Administrative Expenditure				
142. 003	State Compensatory Afforestation Fund (SCAF) [FD]			
	..		1,823.42	+1,823.42
	60 Interest on Other Obligations			
	101 Interest on Deposits			
Administrative Expenditure				
143. 017	Building and other Construction Workers Welfare Fund [FD]			
	..		16,050.17	+16,050.17
144. 018	West Bengal Transport Workers Welfare Fund [FD]			
	..		1,468.24	+1,468.24
Reasons for expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).				

Consolidated Sinking Fund:

The West Bengal Government set up the consolidated sinking Fund for amortization of loans in terms of the recommendation of the Twelfth Finance Commission. According to the guidelines of the RBI, States are required to contribute a minimum 0.5 per cent of their outstanding liabilities (public debt + public account) as at the end of the previous year, to the consolidated Sinking Fund. During the year the State Government contributed ₹1,621.33 crore (fresh contribution: ₹600 crore, re-investment of interest earned: ₹1,021.33 crore) to the fund against the required amount of ₹3,224.08 crore (0.5 per cent of the total outstanding liabilities of the Government of W. B on 31.03.2024, i.e., ₹6,44,816.90 crore). The fund balance stood at ₹14,886.70 crore as on 31.03.2025. Details of Fund balance and investment thereof are given in statements 21 & 22 of Finance accounts. Reasons for non-transfer of requisite fund to the CSF have not been intimated (June 2025).

Grant No.18 FINANCE

Capital (Voted)

(i) The grant closed with a saving of ₹21,622.45 lakh (73.54 per cent total budget provision).

(ii) Out of such saving, the department surrendered ₹1,700 lakh only during the year.

(iii) Token supplementary provision of ₹0.04 lakh was required for newly opened heads of account for incurring different types of Capital expenditure.

(iv) Similar saving of ₹11,275.74 lakh (69.75 per cent of total provision) was also noticed in the grant during 2023-2024.

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059	Capital Outlay on Public Works			
01	Office Buildings			
051	Construction			
State Development Schemes				
145.	113 Capital Expenditure under Directorate of Pension, PF & Group Insurance [FD]			
	O 300.00	300.00	..	(-) 300.00
4885	Other Capital Outlay on Industries and Minerals			
01	Investments in Industrial Financial Institutions			
190	Investments in Public Sector and Other Undertakings			
State Development Schemes				
146.	001 West Bengal Financial Corporation Ltd [FD]			
	O 3,200.00	3,200.00	..	(-) 3,200.00
147.	003 West Bengal Infrastructure Development Finance Corpn. Ltd. [FD]			
	O 100.00	100.00	..	(-) 100.00
148.	004 West Bengal Beverage Corporation [FD]			
	O 100.00	100.00	..	(-) 100.00
5465	Investments in General Financial and Trading Institutions			
01	Investments in General Financial Institutions			
190	Investments in Public Sector and Other Undertakings Banks, etc.			
State Development Schemes				
149.	001 Rural Banks in West Bengal [FD]			
	O 7,500.00	7,500.00	..	(-) 7,500.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4070 Capital Outlay on other Administrative Services

00

001 Direction and Administration

State Development Schemes

150.	027	Computerisation for Sales Tax Complex at Baleghata, Calcutta [FD]			
	O	2,305.00			
	R	(-) 1,010.83	1,294.17	316.86	(-) 977.31

Reasons for reduction of fund of ₹10.83 lakh through re-appropriation have not been intimated. Reduction of fund of ₹1,000 lakh through surrender was required for meeting recurring revenue expenditure in relation to IT installation & Computerization of two Revenue Directorates of the department. Reasons for final saving have not been intimated (June 2025).

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

151.	005	State Excise [FD]			
	O	600.00	600.00	293.60	(-) 306.40
152.	007	Treasuries and Accounts - Treasury Construction [FD]			
	O	1,300.00	1,300.00	473.00	(-) 827.00
153.	076	Construction of Buildings under the Directorate of Registration and Stamp Revenue [FD]			
	O	315.00	315.00	165.78	(-) 149.22

4070 Capital Outlay on other Administrative Services

00

001 Direction and Administration

State Development Schemes

154.	018	Creation of IT Infrastructure (State Share of EAP-ADB) EAP [FD]			
	O	9,000.00	9,000.00	2,917.37	(-) 6,082.63

Grant No.18 FINANCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	7610 Loans to Government Servants, etc.			
	00			
	201 House Building Advances			
Administrative Expenditure				
155.	002 House Buildings Advances to AIS Officers [FD]			
	O 550.00	550.00	162.00	(-) 388.00

Reasons for saving in the above sub-heads have not been intimated (June 2025).

4070 Capital Outlay on other Administrative Services

00

001 Direction and Administration

State Development Schemes

156.	028 Computerization of the process of registration [FD]			
	O 1,000.00	300.00	27.26	(-) 272.74
	R (-) 700.00			

Reduction of fund through surrender was required for meeting recurring revenue expenditure relating to IT installation & Computerized of two Revenue Directorates of the department. However, reasons for overall saving have not been intimated (June 2025).

Grant No.18 FINANCE

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
State Development Schemes				
157.	004 Creation of Public Digital Infrastructure for Strengthening Social Protection Delivery Systems (State Share of EAP-World Bank) EAP [FD]			
	O	100.00	100.00	216.85
				+116.85

5465 Investments in General Financial and Trading Institutions

01 Investments in General Financial Institutions

190 Investments in Public Sector and Other Undertakings Banks, etc.

State Development Schemes

158.	002 Goods and Services Tax Network [FD]			
	O	2,700.00	2,700.00	2,887.00
				+187.00

Reasons for excess in the above sub-heads have not been intimated (June 2025).

Capital (Charged)

(i) The appropriation closed with a saving of ₹29,93,578.82 lakh (48.82 per cent of total budget provision).

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

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	30,27,628.55	50.03
2022-2023	30,69,630.50	50.86
2021-2022	29,96,370.20	48.80
2020-2021	21,49,740.25	44.53
2019-2020	9,82,033.43	19.57

Grant No.18 FINANCE

(iv) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003 Internal Debt of the State Government				
	00			
	109 Loans from other Institutions			
Administrative Expenditure				
159.	011 Loans from National Bank for Agriculture and Rural Development from the Rural Infrastructure Development Fund [FD]			
		..	(-) 47,326.44	(-) 47,326.44
	111 Special Securities issued to National Small Savings Fund of the Central Government			
Administrative Expenditure				
160.	017 9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2010 [FA] [FD]			
		..	(-) 5,30,588.75	(-) 5,30,588.75
161.	022 9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2016 [FA] [FD]			
		..	(-) 5,80,332.00	(-) 5,80,332.00
162.	023 9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2013 [FA] [FD]			
		..	(-) 1,18,567.88	(-) 1,18,567.88
Reasons for expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).				
6003 Internal Debt of the State Government				
	00			
	101 Market Loans			
Administrative Expenditure				
163.	199 7.63 per cent West Bengal SDL-2026, issued on Aug.09, 2016 [FD]			
	O 1,80,000.00	1,80,000.00	..	(-) 1,80,000.00
164.	200 7.58 per cent West Bengal SDL-2026, issued on Aug.24, 2016 [FD]			
	O 80,000.00	80,000.00	..	(-) 80,000.00
165.	201 7.19 per cent West Bengal SDL-2026, issued on Sept 28,2016 [FD]			
	O 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
166.	202 7.16 per cent West Bengal SDL-2026, issued on Oct. 13, 2016 [FD]			
	O 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
167.	203 7.25 per cent West Bengal SDL-2026, issued on Oct. 26, 2016 [FD]			
	O 1,50,000.00	1,50,000.00	..	(-) 1,50,000.00
168.	204 7.42 per cent West Bengal SDL-2026, issued on Nov.09, 2016 [FD]			
	O 1,50,000.00	1,50,000.00	..	(-) 1,50,000.00

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
169.	205 6.88 per cent West Bengal SDL-2026, issued on Nov.23, 2016 [FD] <i>O</i> 2,00,000.00	2,00,000.00	..	(-) 2,00,000.00
170.	206 7.1 per cent West Bengal SDL-2026, issued on Dec.14, 2016 [FD] <i>O</i> 1,50,000.00	1,50,000.00	..	(-) 1,50,000.00
171.	207 7.29 per cent West Bengal SDL-2026, issued on Dec.28, 2016 [FD] <i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
172.	208 7.16 per cent West Bengal SDL-2027, issued on Jan.11, 2017 [FD] <i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
173.	209 7.21 per cent West Bengal SDL-2027, issued on Jan. 25, 2017 [FD] <i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
174.	210 7.63 per cent West Bengal SDL-2027, issued on Feb.15, 2017 [FD] <i>O</i> 1,00,000.00	1,00,000.00	..	(-) 1,00,000.00
175.	211 7.78 per cent West Bengal SDL-2027, issued on Mar. 1, 2017 [FD] <i>O</i> 3,00,000.00	3,00,000.00	..	(-) 3,00,000.00
176.	212 7.92 per cent West Bengal SDL-2027, issued on Mar.15, 2017 [FD] <i>O</i> 2,50,000.00	2,50,000.00	..	(-) 2,50,000.00
177.	213 7.64 per cent West Bengal SDL-2027, issued on Mar.29, 2017 [FD] <i>O</i> 1,30,000.00	1,30,000.00	..	(-) 1,30,000.00

Exhibition of non-utilization of entire budget provision in above sub-heads occurred as sub-head codes representing receipts of such Market Loans are different from sub-head shown in budget publication of Demand No.18 for repayment of corresponding Market Loans. Expenditure of the above schemes are depicted under this section in Sl. No.199 to 213.

6003 Internal Debt of the State Government

00

110 Ways and Means Advances from the Reserve Bank of India

Administrative Expenditure

178.	001 Ways and Means Advances from the Reserve Bank of India - Normal [FD] <i>O</i> 5,00,000.00	5,00,000.00	..	(-) 5,00,000.00
179.	002 Ways & Means Advances from the Reserve Bank of India - Special [FD] <i>O</i> 20,00,000.00	20,00,000.00	..	(-) 20,00,000.00
180.	004 Ways & Means Advances from the Reserve Bank of India - Overdraft [FD] <i>O</i> 5,00,000.00	5,00,000.00	..	(-) 5,00,000.00

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

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003 Internal Debt of the State Government				
	00			
	109	Loans from other Institutions		
Administrative Expenditure				
181.	013	Loans from the Rural Infrastructure Development Fund [FA] [FD]		
	O	1,42,704.00	1,42,704.00	(-) 13,02,619.47
				(-) 14,45,323.47
	111	Special Securities issued to National Small Savings Fund of the Central Government		
Administrative Expenditure				
182.	011	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2004 [FA] [FD]		
	O	17,527.45	17,527.45	(-) 5,09,158.05
				(-) 5,26,685.50
183.	012	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2005 [FA] [FD]		
	O	6,963.30	6,963.30	(-) 5,85,890.15
				(-) 5,92,853.45
184.	013	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2006 [FA] [FD]		
	O	5,161.10	5,161.10	(-) 5,87,325.20
				(-) 5,92,486.30
185.	016	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2009 [FA] [FD]		
	O	18,292.25	18,292.25	(-) 1,12,105.55
				(-) 1,30,397.80
186.	018	9.50 per cent Government of West Bengal (NSSF) (Non-transferable) Special Securities 2011 [FD]		
	O	20,735.33	20,735.33	1,258.60
				(-) 19,476.73
187.	021	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2015 [FA] [FD]		
	O	72,541.50	72,541.50	(-) 17,842.70
				(-) 90,384.20
Minus expenditure arrived due to loan wise reconciliation of progressive balance within the same minor head affected in the final saving during the year 2024-2025.				
6004 Loans and Advances from the Central Government				
	09	Other Loans for States/Union Territory with Legislature Schemes		
	101	Block Loans		
Administrative Expenditure				
188.	002	ACA for EAP [FD]		
	O	98,000.00	98,000.00	40,502.84
				(-) 57,497.16
Reasons for saving in the above sub-heads have not been intimated (June 2025).				

Grant No.18 FINANCE

(vi) Excess occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003 Internal Debt of the State Government				
	00			
	111	Special Securities issued to National Small Savings Fund of the Central Government		
Administrative Expenditure				
189.	002	12.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2000 [FA] [FD]		
	O	17,745.65	17,745.65	2,80,779.15
				+2,63,033.50
190.	004	Government of West Bengal (NSSF) (Non-transferrable) Special Securities [FD]		
	O	22,435.60	22,435.60	3,60,719.60
				+3,38,284.00
191.	007	10.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 1999 [FA] [FD]		
	O	32,694.35	32,694.35	2,59,826.10
				+2,27,131.75
192.	008	10.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2000 [FA] [FD]		
	O	51,367.30	51,367.30	4,42,599.00
				+3,91,231.70
193.	009	10.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2003 [FA] [FD]		
	O	52,667.40	52,667.40	6,45,520.85
				+5,92,853.45
194.	010	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2003 [FA] [FD]		
	O	47,883.05	47,883.05	1,46,697.60
				+98,814.55
195.	014	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2007 [FA] [FD]		
	O	28,810.95	28,810.95	94,200.30
				+65,389.35
196.	015	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2008 [FA] [FD]		
	O	65,277.45	65,277.45	5,99,122.70
				+5,33,845.25
197.	019	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2014-15 [FA] [FD]		
	O	31,480.90	31,480.90	2,52,041.40
				+2,20,560.50
198.	020	9.50 per cent Government of West Bengal (NSSF) (Non-Transferable) Special Securities, 2014 [FA] [FD]		
	O	76,173.20	76,173.20	5,26,328.90
				+4,50,155.70

Plus expenditure arrived due to loan wise reconciliation of progressive balance with in the same minor head affected in the final excess during the year 2024-2025.

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6003 Internal Debt of the State Government			
	<i>00</i>			
	101 Market Loans			
	Administrative Expenditure			
199.	164 9.4 per cent West Bengal SDL-2024, issued on 23.04.2014 [FD]	..	1,80,000.00	+1,80,000.00
200.	165 9.23 per cent West Bengal SDL-2024, issued on 15.05.2014 [FD]	..	80,000.00	+80,000.00
201.	166 9.15 per cent West Bengal SDL-2024, issued on 28.05.2014 [FD]	..	1,00,000.00	+1,00,000.00
202.	167 9.00 per cent West Bengal SDL-2024, issued on 25.06.2014 [FD]	..	1,00,000.00	+1,00,000.00
203.	168 8.98 per cent West Bengal SDL-2024, issued on 23.07.2014 [FD]	..	1,50,000.00	+1,50,000.00
204.	169 9.1 per cent West Bengal SDL-2024, issued on 27.08.2014 [FD]	..	1,50,000.00	+1,50,000.00
205.	170 8.99 per cent West Bengal SDL-2024, issued on 24.09.2014 [FD]	..	2,00,000.00	+2,00,000.00
206.	171 8.74 per cent West Bengal SDL-2024, Issued on 29.10.2014 [FD]	..	1,50,000.00	+1,50,000.00
207.	172 8.44 per cent West Bengal SDL-2024, Issued on 12.11.2014 [FD]	..	1,00,000.00	+1,00,000.00
208.	173 8.45 per cent West Bengal SDL-2024, Issued on 26.11.2014 [FD]	..	1,00,000.00	+1,00,000.00
209.	174 8.17 per cent West Bengal SDL-2024, Issued on 10.12.2014 [FD]	..	1,00,000.00	+1,00,000.00
210.	175 8.27 per cent West Bengal SDL-2024, Issued on 24.12.2014 [FD]	..	1,00,000.00	+1,00,000.00
211.	176 8.1 per cent West Bengal SDL-2025, Issued on 28.01.2015 [FD]	..	3,00,000.00	+3,00,000.00
212.	177 8.08 per cent West Bengal SDL-2025, Issued on 25.02.2015 [FD]	..	2,50,000.00	+2,50,000.00
213.	178 8.1 per cent West Bengal SDL-2025, Issued on 11.03.2015 [FD]	..	1,30,000.00	+1,30,000.00

Expenditure without any budget provision in the above sub-heads occurred as sub-head codes representing receipts of such Special Securities are different from the sub-head code shown in budget publication of Demand No.18 for repayment of corresponding securities. Actual budget provision against the above schemes is depicted under this section in Sl. No. 163 to 177.

Grant No.18 FINANCE

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
105	Loans from the National Bank for Agricultural and Rural Development			
Administrative Expenditure				
214.	004 Loans from National Bank for Agriculture and Rural Development from the Rural Infrastructure Development Fund [FD]			
		..	14,69,340.42	+14,69,340.42
	6004 Loans and Advances from the Central Government			
	02 Loans for State/Union Territory Plan Schemes			
101	Block Loans			
Administrative Expenditure				
215.	005 ACA for EAP [FA] [FD]			
		..	87,700.69	+87,700.69

Reasons for expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 19 FIRE & EMERGENCY SERVICES

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
2250 Other Social Services			
Voted -			
Original	3,55,49,02 }	3,58,04,67	3,47,64,18
Supplementary	2,55,65 }		(-) 10,40,49
Amount surrendered during the year (31 March 2025)			1,04,79
Charged -			
Original	.. }	75	75
Supplementary	75 }		..
Amount surrendered during the year (31 March 2025)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
Voted -			
Original	1,35,87,60 }	1,35,87,61	75,95,21
Supplementary	1 }		(-) 59,92,40
Amount surrendered during the year (31 March 2025)			Nil
Charged -			
Original	.. }	1,85	1,85
Supplementary	1,85 }		..
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments -

Revenue(Voted)

(i) The grant closed with a saving of ₹1,040.49 lakh (2.91 per cent of the total budget provision) which is less than the permissible limit of 5 per cent. However, variations between budget provision and expenditure have been noticed in some sub-heads under this section.

Grant No. 19 FIRE & EMERGENCY SERVICES

(ii) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	108 Fire Protection and Control			
	State Development Schemes			
1.	005 Scheme for Fire Prevention & Creation of Fire Safety Awareness [FE]			
	O 500.00	500.00	110.33	(-) 389.67

Reasons for saving in the above sub-head have not been intimated (June 2025).

	2070 Other Administrative Services			
	00			
	108 Fire Protection and Control			
	State Development Schemes			
2.	002 Scheme for Setting up of a Training Centre and Upgradation of the Fire Services [FE]			
	O 1,700.00	1,669.86	689.39	(-) 980.47
	R (-) 30.14			

Reduction of ₹23.74 lakh through surrender was done to release fund under head of account '4070-00-001-031-60-00-V' for the work 'revamping department website with robust feature enriched content management platform to improve user interface/application level support for a period of three years post Go-Live by Webel Technology Limited', procurement of desktop, printer, scanner etc. Further reduction of ₹6.40 lakh through re-appropriation was done for Payment of bills for outsourcing of services at New Town Fire Pump Fire Station Building. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 19 FIRE & EMERGENCY SERVICES

(iii) Excess occurred as under :

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	108 Fire Protection and Control			
	Administrative Expenditure			
3.	001 Direction and Administration			
	O 25,379.40	25,298.36	25,867.02	+568.66
	R (-) 81.04			

Reduction of fund through surrender was done to release fund under head of account '2070-00-106- 001-21-04-V' for the purpose of clearing the pending bills of Tantuja for supply of summer uniform for use of operational staffs of Regular Wing of WBF&ES. However, reasons for overall excess have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹5,992.40 lakh (44.10 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
- (ii) Token supplementary grant of ₹0.01 lakh was obtained under Major head '4070-Capital outlay on other Administrative Service' for procurement of IT items for Fire & Emergency Services Department.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	9,442.57	76.07
2022-2023	10,771.96	82.69
2021-2022	10,886.62	85.86
2020-2021	8,003.88	68.38
2019-2020	6,907.69	66.02

Grant No. 19 FIRE & EMERGENCY SERVICES

(iv) Saving occurred mainly under :

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	60 Other Buildings			
	051 Construction			
	State Development Schemes			
4.	020 Construction & upgradation of Fire Stations [FE]			
	O 2,800.00	2,800.00	1,592.38	(-) 1,207.62
	80 General			
	052 Machinery and Equipment			
	State Development Schemes			
5.	002 Procurement of Firefighting Machinery and Equipment for Fire Stations [FE]			
	O 8,275.00	8,275.00	5,176.83	(-) 3,098.17
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	State Development Schemes			
6.	012 Procurement of Motor Vehicles for Fire & Emergency Services Department [FE]			
	O 2,500.00	2,500.00	826.00	(-) 1,674.00

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 20 FISHERIES

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2235 Social Security and Welfare			
2405 Fisheries			
2415 Agricultural Research and Education			
2515 Other Rural Development Programmes			
2551 Hill Areas			
3451 Secretariat-Economic Services			
Voted -			
Original	4,36,09,96		
Supplementary	7		
Amount surrendered during the year (31 March 2025)	4,36,10,03	2,04,79,08	(-) 2,31,30,95
			Nil
Charged -			
Original	1,65,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)	1,65,00	44,07	(-) 1,20,93
			Nil
CAPITAL -			
Major Head			
4405 Capital Outlay on Fisheries			
6003 Internal Debt of the State Government			
6405 Loans for Fisheries			
Voted -			
Original	87,50,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)	87,50,00	50,43,90	(-) 37,06,10
			Nil
Charged -			
Original	7,50,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)	7,50,00	4,03,27	(-) 3,46,73
			Nil
Notes and Comments -			
(i) As per PFMS data, an amount of ₹9,40,27 thousand remained unspent in the bank account of Single Nodal Agency under this Department at the close of the year.			
(ii) During the year department incurred expenditure of ₹1,38 thousand which falls under New Instrument of Service that stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.			
Revenue (Voted)			
(i) The grant closed with a saving of ₹23,130.95 lakh (53.04 per cent of the total budget provision).			
(ii) Token supplementary provision of ₹0.07 lakh was obtained by the department for New Service Heads opened for Salary and establishment expenses of the department and Pradhan Mantri Matsya Sampad Yojana under SNA-SPARSH.			

Grant No. 20 FISHERIES

(iii) Out of such saving, no amount was surrendered by the department.

(iv) Out of total expenditure of ₹20,479.08 lakh under this section, the department paid ₹239.06 lakh as subsidy that constitutes 1.17 per cent of the total expenditure under this section.

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	18,088.20	41.85
2022-2023	20,185.54	49.15
2021-2022	20,677.99	52.63
2020-2021	19,827.90	48.74
2019-2020	12,384.51	32.76

(vi) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2405 Fisheries			
	00			
	101 Inland Fisheries			
State Development Schemes (Central Assistance)				
1.	061 Development of Inland Fisheries and Aquaculture under PMMSY (Central Share) (OCASPS) [FI]			
	O 3,075.00	3,075.00	..	(-) 3,075.00
State Development Schemes				
2.	015 Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture [FI]			
	O 100.00	100.00	..	(-) 100.00
3.	035 Setting up of District Level and State Level Laboratories for conducting research activities related to Aquaculture [FI]			
	O 100.00	100.00	..	(-) 100.00
4.	057 Construction and management of Echo-hatchery, setting up of Bundh Breeding Fish Farms and Portable Hatcheries in different Districts of the State [FI]			
	O 240.00	240.00	..	(-) 240.00
5.	062 Development of Inland Fisheries and Aquaculture under PMMSY (State Share) (OCASPS)[FI]			
	O 1,203.00	1,203.00	..	(-) 1,203.00
	103 Marine Fisheries			
State Development Schemes (Central Assistance)				
6.	007 Development of Marine Fisheries, Infrastructure and Post Harvest Operations under PMMSY (Central Share)(OCASPS) [FI]			
	O 733.00	733.00	..	(-) 733.00
State Development Schemes				
7.	008 Development of Marine Fisheries, Infrastructure and Post Harvest Operations under PMMSY (State Share) (OCASPS) [FI]			
	O 292.00	292.00	..	(-) 292.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
8.	045 Development of Inland Fisheries and Aquaculture under PMMSY (3890) (Central Share) (OCASPS) [FI]			
	O 1,103.00	1,103.00	..	(-) 1,103.00

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes					
9.	046	Development of Inland Fisheries and Aquaculture under PMMSY (3890) (State Share)(OCASPS) [FI]			
	O	431.00	431.00	..	(-) 431.00
796	Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)					
10.	006	Development of Inland Fisheries and Aquaculture under PMMSY (3890) (Central Share) (OCASPS) [FI]			
	O	189.00	189.00	..	(-) 189.00
State Development Schemes					
11.	003	Socio Economic Upliftment of Tribal People through operation of Pisciculture Development Scheme in Tribal Areas by providing dwelling houses to the Tribal People [FI]			
	O	800.00	800.00	..	(-) 800.00
Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).					
2235 Social Security and Welfare					
60	Other Social Security and Welfare Programmes				
102	Pensions under Social Security Schemes				
State Development Schemes					
12.	016	Old Age Pension Scheme for Fishermen under Jai Bangla [FI]			
	O	3,500.00	3,500.00	2,231.45	(-) 1,268.55
2405 Fisheries					
00					
001	Direction and Administration				
Administrative Expenditure					
13.	003	Augmentation of Supervisory and Administrative Staff both in Fields and Headquarters [FI]			
	O	370.90	370.90	268.82	(-) 102.08
14.	004	Acquisition & Management of properties for Administrative Unit [FI]			
	O	516.12	516.12	25.85	(-) 490.27
State Development Schemes					
15.	002	Acquisition and Management of properties for Administrative Unit [FI]			
	O	600.00	600.00	166.37	(-) 433.63

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
101	Inland Fisheries			
Administrative Expenditure				
16.	008 Development of Aquaculture (FFDA) (Formerly World Bank Project) and in production of aerators for enhanced fish production [FI]			
	O 997.02	997.02	822.56	(-) 174.46
State Development Schemes				
17.	001 Project on Brakish Water Fish Farming through Brakish Water Fish Farmers Development Agency [FI]			
	O 830.00	830.00	399.39	(-) 430.61
18.	003 Distribution of Minikits, Water Conditioner etc. and development of Social Fisheries [FI]			
	O 2,000.00	2,000.00	490.94	(-) 1,509.06
19.	009 Development of Reservoir Fisheries, Sewage-fed Fisheries and Air Breathing Fish Culture [FI]			
	O 800.00	800.00	299.42	(-) 500.58
20.	012 State grants to SFDC/ WBFC for Piscicultural Operation [FI]			
	O 800.00	800.00	400.00	(-) 400.00
21.	060 Swarna Matsya Yojana-Project on brackish water fish farming [FI]			
	O 450.00	450.00	242.87	(-) 207.13
105	Processing, Preservation and Marketing			
State Development Schemes				
22.	001 Diversified production of fish byproducts [FI]			
	O 550.00	550.00	73.01	(-) 476.99
109	Extension and Training			
State Development Schemes				
23.	001 Training of fish farmers and unemployed fishermen, holding of fish farmers field day, educational tour etc. [FI]			
	O 1,000.00	1,000.00	423.02	(-) 576.98
24.	002 Expansion of extension wing and rendering extension services including publication of journals and setting up of information units [FI]			
	O 395.00	395.00	65.98	(-) 329.02
121	Welfare scheme for Fishermen			
State Development Schemes				
25.	001 State contribution as grants to Fishermen for Matsyajeebi Bandhu (Death Benefit) Scheme [FI]			
	O 800.00	800.00	400.00	(-) 400.00
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
26.	001 Assistance to Seed Collectors in Brakish Water Fisheries Sector [FI]			
	O 160.00	160.00	38.36	(-) 121.64

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
27.	003 Distribution of Minikits, Water Conditioner etc., and Development of Social Fisheries and Integrated Fishing [FI]			
	O 5,500.00	5,500.00	2,590.11	(-) 2,909.89
28.	007 Development of Infrastructural Facilities in Inland Fishing Villages [FI]			
	O 700.00	700.00	45.31	(-) 654.69
29.	010 Project for reclamation of beels for enhanced fish production [FI]			
	O 1,300.00	1,300.00	109.03	(-) 1,190.97
30.	012 Introduction of cold chain system for preservation of fish and improvement of transport supply in insulated boxes for preservation of fish [FI]			
	O 350.00	350.00	74.52	(-) 275.48
31.	025 Marine Resources Survey, Standardisation of Crafts and Gears, Training at different Centres for Operation of Mechanised Crafts and Gears [FI]			
	O 177.00	177.00	8.79	(-) 168.21
32.	027 Development of infrastructural facilities in marine fishing villages [FI]			
	O 200.00	200.00	95.44	(-) 104.56
33.	028 Minor Fishing Harbour and Fish Landing Centres [FI]			
	O 400.00	400.00	119.98	(-) 280.02
	796 Tribal Areas Sub-Plan			

State Development Schemes

34.	001 Economic upliftment of Tribal people through operation of piscicultural development [FI]			
	O 1,350.00	1,350.00	373.99	(-) 976.01

2415 Agricultural Research and Education

05 Fisheries

004 Research

State Development Schemes

35.	001 Studies on Ecological and Environment Conditions in relation to Fishes and on Different Cultural Methods [FI]			
	O 175.00	175.00	1.74	(-) 173.26
36.	002 Operation of Fish Farms for Adaptive Trials of New Technology and Production of Quality Fish Seeds in Govt.Fish Farm [FI]			
	O 388.00	388.00	137.47	(-) 250.53

Reasons for saving in the above sub-heads have not been intimated by the department (June 2025).

Grant No. 20 FISHERIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2405 Fisheries

00

001 Direction and Administration

Administrative Expenditure

37. 001 Directorate of Fisheries [FI]

O	2,801.91	2,801.69	2,556.35	(-) 245.34
R	(-) 0.22			

Reduction of fund through re-appropriation was required for the payment of travel expenses of the employees of the Directorate of Fisheries. However, reasons for overall saving have not been intimated by the department (June 2025).

2405 Fisheries

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

38. 004 Subsidy for fishing nets and fishery requisites in inland fisheries sector [FI]

O	250.00	230.00	..	(-) 230.00
R	(-) 20.00			

Reduction of fund through re-appropriation was required for procurement and distribution of Nets and Hundies to individual Fish Farmer in Fisheries Sector/ Registered Fish Production Groups in Inland Sector and Behundi Fishing Nets for Marine Fishers. However, reasons for non-utilization of entire residual fund in the above sub-head have not been intimated (June 2025).

Grant No. 20 FISHERIES

(vii) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2405 Fisheries

00

103 Marine Fisheries

State Development Schemes (Central Assistance)

39. 010 Development of Marine Fisheries, Infrastructure and Post Harvest Operations under PMMSY (SNA-SPARSH) SPARSH [FI]

S	0.02	0.02	658.18	+658.16
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Creation of fund through supplementary provision was required for New Service Head opened for salary and establishment expenses of the Department and Pradhan Mantri Matsya Sampad Yojana under SNA-SPARSH. However, reasons for overall excess have not been intimated (June 2025).

Revenue (*Charged*)

(i) The appropriation closed with a saving of ₹120.93 lakh (73.29 per cent of the total budget provision).

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

(iii) Persistent saving was noticed under this section for the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	156.67	63.95
2022-2023	227.40	61.71
2021-2022	171.68	49.05
2020-2021	158.00	39.55
2019-2020	144.43	30.09

(iv) Saving occurred as under:

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

2049 Interest Payments

01 Interest on Internal Debt

200 Interest on Other Internal Debts

Administrative Expenditure

40. 009 Loans from NCDC [FI]

O	165.00	165.00	44.07	(-) 120.93
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Reasons for saving in the above sub-heads have not been intimated by the department (June 2025).

Grant No. 20 FISHERIES

Capital (Voted)

- (i) The grant closed with a saving of ₹3,706.10 lakh (42.36 per cent of the total budget provision).
(ii) Out of such saving, no portion was surrendered by the department during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	3,336.90	49.80
2022-2023	5,711.74	73.00
2021-2022	6,989.72	81.78
2020-2021	4,186.14	61.26
2019-2020	4,506.55	79.08

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6405 Loans for Fisheries			
	00			
	789 Special Component Plan for Scheduled Castes			

State Development Schemes

41.	002 Primary / Central Fishermens Co-operative Societies to avail NCDC assistance (NCDC) [FI]			
	O	250.00	250.00	..
				(-) 250.00
	796 Tribal Areas Sub-Plan			

State Development Schemes

42.	001 Primary / Central Fishermens Co-operative (NCDC) [FI]			
	O	150.00	150.00	..
				(-) 150.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

4405 Capital Outlay on Fisheries

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

43.	005 Infrastructure facilities for Fisheries Programme under RIDF [FI]			
	O	3,400.00	3,400.00	2,260.96
				(-) 1,139.04
44.	010 Development of Infrastructure Facilities in Marine Fishing Village [FI]			
	O	1,300.00	1,300.00	730.84
				(-) 569.16
45.	012 Development of infrastructural facilities in Inland fishing [FI]			
	O	1,550.00	1,550.00	561.22
				(-) 988.78
	796 Tribal Areas Sub-Plan			

State Development Schemes

46.	001 Infrastructure facilities for Fisheries Programme under RIDF (RIDF)[FI]			
	O	1,900.00	1,900.00	1,195.56
				(-) 704.44

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 20 FISHERIES

Capital (*Charged*)

- (i) The appropriation closed with a saving of ₹346.73 lakh (46.23 per cent of total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the appropriation during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	268.07	39.83
2022-2023	195.06	32.51
2021-2022	271.92	39.50
2020-2021	320.23	42.14
2019-2020	898.41	64.17

(iv) Saving occurred as under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6003	Internal Debt of the State Government			
00				
108	Loans from National Co-operative Development Corporation			

Administrative Expenditure

47. 004 Loans from National Co-operative Development Corporation [FI]

<i>O</i>	750.00	750.00	403.27	(-) 346.73
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Reasons for saving in the above sub-head have not been intimated by the department (June 2025).

Grant No. 21 FOOD & SUPPLIES

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2235 Social Security and Welfare			
2250 Other Social Services			
2408 Food, Storage and Warehousing			
3456 Civil Supplies			
Voted -			
Original 97,40,67,30	1,01,76,55,70	1,73,11,37,23	+71,34,81,53
Supplementary 4,35,88,40			
Amount surrendered during the year (31 March 2025)			11,20
Charged -			
Original ..	1	..	(-) 1
Supplementary 1			
Amount surrendered during the year (31 March 2025)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4408 Capital Outlay on Food Storage and Warehousing			
Voted -			
Original 1,14,60,00	1,14,60,00	16,06,42	(-) 98,53,58
Supplementary ..			
Amount surrendered during the year (31 March 2025)			Nil
Charged -			
Original 3,00,00	3,93,01	1,51,98	(-) 2,41,03
Supplementary 93,01			
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments -

(i) During the year the department incurred expenditure of ₹74,63,62,55 thousand which falls under New Service and an amount of ₹3,20 thousand under New Instrument of Service. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

(ii) The expenditure in the appropriation excludes ₹46,62 thousand incurred from Contingency Fund sanctioned in February 2025 that remained un-recouped till the close of the year.

(iii) As per data extracted from PFMS, at the close of the year, ₹9,20,16 thousand was lying unspent in the bank account of Single Nodal Agencies under this department.

Grant No. 21 FOOD & SUPPLIES

Revenue (Voted)

- (i) The grant closed with an excess of ₹7,13,481.53 lakh (actual: ₹71,34,81,52,815) that requires regularisation by the state legislature.
- (ii) In view of such excess, supplementary provision of ₹43,588.40 lakh transpires to be inadequate.
- (iii) In view of such excess, surrender of fund of ₹11.20 lakh proves to be injudicious.
- (iv) Out of total expenditure of ₹17,31,137.23 lakh under this section, department paid ₹15,34,485.55 lakh as subsidy that constitutes 88.64 per cent of total Revenue Voted expenditure.
- (v) Similar subsidy payment was also noticed in this section in the last three years as under

Year	Subsidy	
	Amount (₹in lakh)	Percentage of Revenue (Voted) Expenditure
2023-2024	5,99,456.91	84.87
2022-2023	13,20,058.17	91.19
2021-2022	12,75,734.27	95.88

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3456	Civil Supplies			
00				
103	Consumer Subsidies			

State Development Schemes

1. 001 Advance release by State for Central Share for meeting expenditure for distribution of Sugar to AAY families under PDS [FS]
- | | | | | |
|---|----------|----------|----------|---------|
| S | 2,103.86 | 2,103.86 | 2,221.18 | +117.32 |
|---|----------|----------|----------|---------|
- Creation of fund through supplementary provision was stated to be required for advance released by State for Central Share for meeting expenditure for distribution of sugar to AAY families under PDS. Reasons for final excess in the above sub-head have not been intimated (June 2025).
- 2408 Food, Storage and Warehousing
- 01 Food
- 101 Procurement and Supply

State Development Schemes (Central Assistance)

2. 014 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (SNA-SPARSH) SPARSH [FS]
- | | | | | |
|---|------|------|--------|---------|
| S | 0.01 | 0.01 | 200.00 | +199.99 |
|---|------|------|--------|---------|
- Creation of fund through token supplementary provision of ₹0.01 lakh was stated to be required for newly opened head of account for Assistance to State Agencies for Intra-State movement of Food grains and FPS Dealers Margin under NFSA which is under SNA-SPARSH, a revised fund flow mechanism introduced by GOI for Centrally sponsored schemes. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2408 Food, Storage and Warehousing

01 Food

101 Procurement and Supply

State Development Schemes

3.	006	Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (State Share) (OCASPS) [FS]			
	O	22,057.92	}	29,630.41	38,653.92
	S	7,572.49			
					+9,023.51

Enhancement of fund through supplementary provision was stated to be required for newly opened head of Account for Assistance to State Agencies for Intra-State movement of Food grains and FPS Dealer Margin under NFSA which is under SNA-SPASH, a revised fund flow mechanism introduced by GOI for Centrally sponsored schemes. However, reasons for final excess have not been intimated (June 2025).

2408 Food, Storage and Warehousing

01 Food

102 Food Subsidies

State Development Schemes

4.	004	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR [FS]			
	O	18,216.00	18,216.00	35,232.87	+17,016.87
5.	006	State Subsidy for purchase of paddy for distribution of Rice in PDS [FS]			
	O	4,35,232.75	4,35,232.75	4,60,236.34	+25,003.59

789 Special Component Plan for Scheduled Castes

State Development Schemes

6.	007	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR [FS]			
	O	5,566.00	5,566.00	10,765.61	+5,199.61

796 Tribal Areas Sub-Plan

State Development Schemes

7.	009	Subsidy for Purchase of new Gunny bags and HDPE/PP bags for packing of Paddy & CMR [FS]			
	O	1,518.00	1,518.00	2,936.14	+1,418.14

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

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

2408 Food, Storage and Warehousing

01 Food

102 Food Subsidies

State Development Schemes

8. 008 Advance Release by State for Central Pool Procurement of Paddy/Rice [FS]

..	7,46,281.73	+7,46,281.73
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Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2025).

2408 Food, Storage and Warehousing

01 Food

102 Food Subsidies

State Development Schemes

9. 009 Incidental charges excluding MSP for acquiring CMR and cost of fortification [FS]

S	0.01			
R	6,683.00		6,683.01	4,563.00
				(-) 2,120.01

789 Special Component Plan for Scheduled Castes

State Development Schemes

10. 014 Incidental charges excluding MSP for acquiring CMR and cost of fortification [FS]

S	0.01			
R	39,786.00		39,786.01	22,360.20
				(-) 17,425.81

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
796	Tribal Areas Sub-Plan				
State Development Schemes					
11.	016	Incidental charges excluding MSP for acquiring CMR and cost of fortification [FS]			
	S	0.01	41,807.01	41,951.94	+144.93
	R	41,807.00			

Token supplementary provision of ₹0.01 lakh was provided to each of the above three newly opened sub-heads and fund was also re-appropriated to these sub-heads for incurring expenditure on incidental charges excluding MSP for acquiring CMR and cost of fortification, and for State Pool against procurement of Paddy. However, reasons for final saving / excess in the above sub-heads have not been intimated (June 2025).

(vii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3456	Civil Supplies			
	00			
	001	Direction and Administration		

Administrative Expenditure

12.	002	Directorate of Consumer Goods [FS]			

Enhancement of fund through re-appropriation to the above sub-head was required for meeting up the LTC bills of the employees of Directorate of Consumer Affairs. However, reasons for final saving have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

13.	003	Kolkata (Including Industrial Area) Rationing [FS]			
		O	7,552.69		
		R	1.85	7,554.54	6,947.23
					(-) 607.31

Enhancement of fund through re-appropriation was stated to be required for meeting up the LTC/HTC claims of the employees of the department, arrear bills of the employees, and various establishment expenses of the department. However, reasons for final saving have not been intimated (June 2025).

2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

14.	004	District Distribution [FS]			
		O	11,422.49		
		S	2,400.07		
		R	(-) 6.54	13,816.02	13,619.58
					(-) 196.44

Enhancement of fund through supplementary provision was stated to be required for salary and establishment expenses of the Food and Supplies Department. Reduction of fund through re-appropriation from this head was also required to meet up the travel expenses, Property tax reimbursement and the administrative expenditure of other allowances. However, reasons for final saving have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

15. 002 Town Rationing (Other than Kolkata including Industrial Area) [FS]

O	574.66	629.97	501.06	(-) 128.91
S	55.31			

Enhancement of fund through supplementary provision was stated to be required for salary and establishment expenses of the concerned department. Reasons for final saving in the above sub-head have not been intimated (June 2025).

2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

16. 007 Office of the Controller of Finance [FS]

O	1,022.49	1,167.94	993.68	(-) 174.26
S	85.47			
R	59.98			

Enhancement of fund through supplementary provision was stated to be required for salary and establishment expenses of the department. Enhancement of fund through re-appropriation was also stated to be required for payment of monthly remuneration of the contractual staff, meeting up arrear bills of the employees, meeting up the bills of the vendors relating to submission of TDS returns, etc. However, reasons for final saving have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	Administrative Expenditure			
17.	008 Office of the Senior Accounts Officer CDO/ CRO [FS]			
	O 465.14	465.14	344.13	(-) 121.01
18.	011 Reimbursement to DPL for the Employees deployed to F&S Department [FS]			
	O 2,070.00	2,070.00	1,705.59	(-) 364.41
	004 Research and Evaluation			
	State Development Schemes			
19.	004 World Food Day of FS [FS]			
	O 350.00	350.00	169.43	(-) 180.57
20.	005 Mass Awareness Campaign for Improvement of TDPS [FS]			
	O 550.00	550.00	198.51	(-) 351.49
	101 Procurement and Supply			
	State Development Schemes			
21.	009 Duare Ration Prakalpa [FS]			
	O 48,000.00	48,000.00	45,830.48	(-) 2,169.52
	102 Food Subsidies			
	State Development Schemes			
22.	003 State Subsidy for supply of Wheat/ Fortified Atta [FS]			
	O 14,400.00	14,400.00	11,461.26	(-) 2,938.74
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
23.	001 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (Central Share) (OCASPS) [FS]			
	O 9,958.08	9,958.08	4,561.62	(-) 5,396.46
	State Development Schemes			
24.	008 State Subsidy for payment of FPS Dealers claim of Margin and Distributors claim of Margin [FS]			
	O 6,710.00	6,710.00	6,279.00	(-) 431.00
25.	009 State Subsidy for purchase of paddy for distribution of Rice in PDS [FS]			
	O 1,30,878.00	1,30,878.00	1,25,567.16	(-) 5,310.84

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
26.	003 Assistance to State Agencies for Intra-State movement of Foodgrains and FPS Dealers Margin under NFSA (4048) (Central Share) (OCASPS) [FS]			
	O 2,715.84	2,715.84	1,244.08	(-) 1,471.76
	State Development Schemes			
27.	010 State Subsidy for payment of FPS Dealers claim of Margin and Distributors claim of Margin [FS]			
	O 1,830.00	1,830.00	874.97	(-) 955.03
28.	011 State Subsidy for purchase of paddy for distribution of Rice in PDS [FS]			
	O 35,694.00	35,694.00	14,306.01	(-) 21,387.99
	02 Storage and Warehousing			
	101 Rural Godowns Programme			
	State Development Schemes			
29.	001 Repair, Renovation and Maintenance of Food Storage Godown with allied Minor Works [FS]			
	O 300.00	300.00	149.63	(-) 150.37

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

2408 Food, Storage and Warehousing

01 Food

101 Procurement and Supply

State Development Schemes

30.	007 Financial Assistance for Computerisation of TPDS [FS]			
	O 5,000.00	4,723.30	1,132.94	(-) 3,590.36
	R (-) 276.70			
31.	010 Payment to FPS Dealers for Aadhar Linking [FS]			
	O 240.00	516.70	126.08	(-) 390.62
	R 276.70			

Neither reasons for reduction of fund from the sub-head at Sl. No. 30 to feed the sub-head at Sl. No. 31 nor the reasons for final saving in the above sub-heads have been intimated by the department (June 2025).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2052 Secretariat-General Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
32.	015 Department of Food & Supplies [FS]			
	O 3,613.48	3,592.82	3,272.49	(-) 320.33
	R (-) 20.66			
	State Development Schemes			
33.	006 Department of Food & Supplies - Implementation of e-Governance Programme and Computerisation of TPDS [FS]			
	O 1,005.25	1,002.35	49.05	(-) 953.30
	R (-) 2.90			
	2408 Food, Storage and Warehousing			
	01 Food			
	001 Direction and Administration			
	Administrative Expenditure			
34.	001 Directorate of District Distribution, Procurement and Supply [FS]			
	O 1,077.20	1,075.19	896.51	(-) 178.68
	R (-) 2.01			

Reduction of fund through re-appropriation and surrender from the above sub-heads was stated to be required for meeting up travel expenses, administrative expenditure for meeting up expenditure towards bills regarding allowances, transfer grant and LTC claims, for medical reimbursement in favour WBSFC etc. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2408 Food, Storage and Warehousing			
	01 Food			
	102 Food Subsidies			
State Development Schemes				
35.	007 Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price [FS]			
	O 20,000.00	13,317.00	12,575.37	(-) 741.63
	R (-) 6,683.00			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
36.	010 Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price [FS]			
	O 54,000.00	14,214.00	3,520.48	(-) 10,693.52
	R (-) 39,786.00			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
37.	012 Transport Subsidy on Distribution of Rice and Wheat to APL and BPL Families at Subsidized Price [FS]			
	O 54,000.00	12,193.00	959.71	(-) 11,233.29
	R (-) 41,807.00			

Reduction of fund through re-appropriation from the above sub-heads was stated to be required for meeting up incidental charges excluding MSP for acquiring CMR and cost of fortification and for the State Pool against procured paddy. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2408 Food, Storage and Warehousing

01 Food

001 Direction and Administration

Administrative Expenditure

38.	005 Directorate of Transportation [FS]				
	O	1,048.32	991.30	681.47	(-) 309.83
	R	(-) 57.02			

Reduction of fund through re-appropriation from the above sub-head was stated to be required for meeting up payment of arrear salary to employees, LTC bills of the employees of Directorate of Consumer Goods, and to meet up salaries for contractual drivers. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).

2408 Food, Storage and Warehousing

01 Food

101 Procurement and Supply

Administrative Expenditure

39.	008 Printing of Ration Cards and other charges incidental to the issuance of Ration Cards [FS]				
	O	567.33	566.83	125.94	(-) 440.89
	R	(-) 0.50			

Reduction of fund through re-appropriation was stated to be required for various charges in favour of WBSFC. However, reasons for final saving have not been intimated (June 2025).

Capital(Voted)

- (i) The grant closed with a saving of ₹9,853.58 lakh (85.98 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	15,448.03	92.16
2022-2023	13,463.06	78.84
2021-2022	5,882.16	40.22
2020-2021	18,136.51	57.85
2019-2020	22,025.11	59.67

Grant No. 21 FOOD & SUPPLIES

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4408 Capital Outlay on Food Storage and Warehousing			
	02 Storage and Warehousing			
	101 Rural Godown Programmes			
	State Development Schemes			
40.	003 Special Infrastructure Projects [FS]			
	O 1,200.00	1,200.00	176.05	(-) 1,023.95
41.	005 Construction, Reconstruction, Renovation with Repair of Food Storage Godown with Allied Works [FS]			
	O 4,000.00	4,000.00	247.12	(-) 3,752.88
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
42.	003 Construction/Re-construction/Renovation of Food Storage Godowns and allied works under RIDF (RIDF) [FS]			
	O 200.00	200.00	59.56	(-) 140.44
	800 Other Expenditure			
	State Development Schemes			
43.	004 Creation of accommodation for the different offices of Food and Supplies Department. [FS]			
	O 3,000.00	3,000.00	99.19	(-) 2,900.81
	Reasons for final saving in the above sub-heads have not been intimated (June 2025).			
	4408 Capital Outlay on Food Storage and Warehousing			
	01 Food			
	103 Food Processing			
	State Development Schemes			
44.	001 Testing laboratory under F&S Department [FS]			
	O 210.00	210.00	..	(-) 210.00
	02 Storage and Warehousing			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
45.	001 Construction/Re-construction/Repair of Food Storage Godowns and allied works [FS]			
	O 1,000.00	1,000.00	..	(-) 1,000.00

Grant No. 21 FOOD & SUPPLIES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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796 Tribal Areas Sub-Plan

State Development Schemes

46. 001 Construction/Re-construction/Repair of G.F.D. Godowns for implementation of Targeted P.D.S [FS]

O	300.00	300.00	..	(-) 300.00
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800 Other Expenditure

State Development Schemes

47. 013 Infrastructural Upgradation & Creation of Storage Capacity by West Bengal Warehousing Corporation [FS]

O	500.00	500.00	..	(-) 500.00
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Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

48. 110 Construction, Reconstruction, Renovation with Repair of Office Building & Allied Works [FS]

O	200.00	180.33	..	(-) 180.33
R	(-) 19.67			

Reduction of fund through re-appropriation from the above sub-head was stated to be required for procurement of a vehicle for the Hon'ble MIC of F & S department. However, reasons for non-utilization of the residual budget provision have not been intimated (June 2025).

Grant No. 21 FOOD & SUPPLIES

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4408 Capital Outlay on Food Storage and Warehousing			
	02 Storage and Warehousing			
	101 Rural Godown Programmes			
State Development Schemes				
49.	004 Construction / Re-construction / Renovation of Food Storage Godowns and allied works under RIDF (RIDF) [FS]			
	O 800.00	800.00	1,005.36	+205.36

Reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Charged)

- (i) The appropriation closed with a saving of ₹241.03 lakh (61.33 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) In view of such saving, supplementary provision of ₹93.01 lakh proved to be unnecessary.
- (iv) Similar persistent saving was noticed in the appropriation during the last five years as under

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	341.86	100.00
2022-2023	52.50	100.00
2021-2022	15.50	25.00
2020-2021	100.00	100.00
2019-2020	53.50	53.50

(v) Saving occurred as under :

	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4408 Capital Outlay on Food Storage and Warehousing			
02 Storage and Warehousing			
800 Other Expenditure			

State Development Schemes

50.	001 Acquisition of land [FS]			
	O 300.00	393.01	151.98	(-) 241.03
	S 93.01			

Enhancement of fund through supplementary provision was stated to be required for payment of decretal dues drawn from contingency Fund during the current financial year. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

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

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2401 Crop Husbandry			
2408 Food, Storage and Warehousing			
2435 Other Agricultural Programmes			
2551 Hill Areas			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	1,94,97,35		
Supplementary	12		
Amount surrendered during the year (31 March 2025)		1,09,04,88	(-) 85,92,59
			Nil

CAPITAL -

Major Head

4401 Capital Outlay on Crop Husbandry
4408 Capital Outlay on Food Storage and Warehousing
4860 Capital Outlay on Consumer Industries

Voted -

Original	51,57,50		
Supplementary	..		
Amount surrendered during the year (31 March 2025)		9,45,76	(-) 42,11,74
			Nil

Notes and Comments –

(i) As per PFMS data, an amount of ₹38,20 thousand remained unspent in the bank account of Single Nodal Agencies of the department at the close of the year 2024-2025.

Revenue (Voted)

- (i) The grant closed with a saving of ₹8,592.59 lakh (44.07 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
- (ii) Token supplementary provision of ₹0.12 lakh was obtained by the department to finance some newly opened heads of accounts during the year.
- (iii) Out of total expenditure of ₹10,904.88 lakh, department paid ₹416.48 lakh as subsidy that constitutes 3.82 per cent of total expenditure under this section.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	8,808.66	41.17
2022-2023	10,325.56	51.19
2021-2022	10,244.00	53.67
2020-2021	12,050.04	63.44
2019-2020	11,752.79	65.37

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(v) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry			
00			
119 Horticulture and Vegetable Crops			
State Development Schemes			
1. 085 Additional Top-Up subsidy for schemes under Mission for Integrated Development of Horticulture (MIDH) [FP]			
O 100.00	100.00	..	(-) 100.00
2408 Food,Storage and Warehousing			
01 Food			
103 Food Processing			
State Development Schemes (Central Assistance)			
2. 002 PM Formalization of Micro Food Processing Enterprises (PMFME) (3887) (Central share) OCASPS [FP]			
O 701.00	701.00	..	(-) 701.00
State Development Schemes			
3. 003 PM Formalization of Micro Food Processing Enterprises (PMFME) (3887) (State share) OCASPS [FP]			
O 551.00	551.00	..	(-) 551.00
789 Special Component Plan for Scheduled Castes			
State Development Schemes			
4. 005 PM Formalization of Micro Food Processing Enterprises (PMFME) (3887) (State share) OCASPS [FP]			
O 122.00	122.00	..	(-) 122.00
2852 Industries			
60 Others			
789 Special Component Plan for Scheduled Castes			
State Development Schemes			
5. 001 Assistance for formation of Food Processing Industries [FP]			
O 150.00	150.00	..	(-) 150.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not intimated (June 2025).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2401 Crop Husbandry					
00					
119 Horticulture and Vegetable Crops					
State Development Schemes (Central Assistance)					
6.	083	Integrated Development of Horticulture under Krishionnati Yojana (Central Share) [FP]			
	O	864.00	864.00	707.00	(-) 157.00
7.	088	Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY [FP]			
	O	864.00	864.00	147.57	(-) 716.43
State Development Schemes					
8.	008	Assistance for Promotion of Horticultural Projects [FP]			
	O	3,500.00	3,500.00	2,137.63	(-) 1,362.37
9.	013	Media Support Public Relation and Exhibition [FP]			
	O	370.00	370.00	168.89	(-) 201.11
10.	014	Development of Horticulture including Spices Plantation crops, Root Crops, Mushroom, Aromatic and Medicinal Plants, Betelvine etc. [FP]			
	O	875.00	875.00	376.34	(-) 498.66
11.	056	Reorganisation of Horticulture Research and Dev. [FP]			
	O	500.00	500.00	114.52	(-) 385.48
12.	061	Modernisation of horticulture Farms [FP]			
	O	200.00	200.00	14.02	(-) 185.98
13.	084	Integrated Development of Horticulture under Krishionnati Yojana (State Share) [FP]			
	O	864.00	864.00	471.33	(-) 392.67

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes				
	State Development Schemes (Central Assistance)				
14.	139 Rashtriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY [FP]				
	O	276.00	276.00	49.11	(-) 226.89
	State Development Schemes				
15.	002 Modernisation of Horticulture Farms [FP]				
	O	120.00	120.00	21.95	(-) 98.05
16.	007 Assistance for Horticultural Project [FP]				
	O	1,500.00	1,500.00	834.68	(-) 665.32
17.	121 Integrated Development of Horticulture under Krishonnati Yojna-State Share) [FP]				
	O	276.00	276.00	156.67	(-) 119.33
	796 Tribal Area Sub-Plan				
	State Development Schemes				
18.	005 Assistance for Horticulture [FP]				
	O	600.00	600.00	375.31	(-) 224.69
	2551 Hill Areas				
	60 Other Hill Areas				
	101 Development of Hill Areas				
	State Development Schemes				
19.	058 Diversification of Activities of the Directorate of Cinchona & Other Medicinal Plants [FP]				
	O	2,445.00	2,445.00	33.14	(-) 2,411.86
	2852 Industries				
	60 Others				
	102 Food and Beverages				
	State Development Schemes				
20.	001 Assistance for Promotion of Food Processing Industries [FP]				
	O	542.50	542.50	88.46	(-) 454.04

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(vi) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2401 Crop Husbandry

00

119 Horticulture and Vegetable Crops

State Development Schemes (Central Assistance)

21.	090	Integrated Development of Horticulture (Krishionnati Yojana) (SNA-SPARSH) SPARSH [FP]			
	S	0.01	0.01	552.77	+552.76

In the above sub-head, fund was provided through token supplementary grant for new service heads of account opened under SNA-SPARSH, a revised fund flow mechanism introduced by GOI for centrally sponsored scheme. Reasons for excess in the above sub-head have not been intimated (June 2025).

2401 Crop Husbandry

00

119 Horticulture and Vegetable Crops

Administrative Expenditure

22.	005	Horticulture Development [FP]			
	O	2,252.21	2,250.71	2,364.51	+113.80
	R	(-) 1.50			

Reduction of fund through re-appropriation was required for expenditure of POL/ maintenance of office vehicles of the Directorate of Food Processing Industries under head of account '2408-01-103-001-13-03'. Reasons for excess have not been intimated (June 2025).

2408 Food,Storage and Warehousing

01 Food

103 Food Processing

State Development Schemes (Central Assistance)

23.	007	PM Formalization of Micro Food Processing Enterprises (PMFME)(60:40) (SNA-SPARSH) SPARSH [FP]			
	S	0.02	0.02	416.48	+416.46

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
2435 Other Agricultural Programmes					
60	Others				
103	Special Initiatives for development of Agriculture and Allied Sectors				
State Development Schemes (Central Assistance)					
24.	009 Rastriya Krishi Vikash Yojana (RKVY)(DPR based component)(SNA-SPARSH) SPARSH [FP]				
	S	0.01	0.01	313.11	+313.10
789	Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)					
25.	010 Rastriya Krishi Vikash Yojana (RKVY)(DPR based component) (SNA-SPARSH) SPARSH [FP]				
	S	0.01	0.01	117.67	+117.66

In the above sub-heads, fund was provided through token supplementary grant for new heads of account opened under SNA-Gol for centrally sponsored scheme. Reasons for excess in the above sub-intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹4,211.74 lakh (81.66 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹in lakh)	Percentage
2023-2024	1,184.75	50.41
2022-2023	2,440.57	77.48
2021-2022	2,819.80	93.99
2020-2021	1,853.38	92.67
2019-2020	894.88	58.51

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4401 Capital Outlay on Crop Husbandry			
	00			
	104 Agricultural Farms			
	State Development Schemes			
26.	015 Construction of Model House for Plantation Labourers [FP]			
	O	200.00	200.00	..
				(-) 200.00

4860 Capital Outlay on Consumer Industries

60 Others

102 Foods and Beverages

State Development Schemes

27.	005 Honey Processing Hub [FP]			
	O	150.00	150.00	..
				(-) 150.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

4401 Capital Outlay on Crop Husbandry

00

104 Agricultural Farms

State Development Schemes

28.	018 Project for Development of Plantation Roads [FP]			
	O	500.00	500.00	236.34
				(-) 263.66

Grant No. 22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4860 Capital Outlay on Consumer Industries			
60 Others			
102 Foods and Beverages			
State Development Schemes			
29. 001 Infrastructure facilities for Food Processing Industries Development Programme RIDF [FP]			
O 2,160.00	2,160.00	332.80	(-) 1,827.20
30. 006 Infrastructure development of Food Processing Industries & Horticulture [FP]			
O 1,250.00	1,250.00	201.04	(-) 1,048.96
789 Special Component Plan for Scheduled Castes			
State Development Schemes			
31. 001 Infrastructure facilities for Food Processing Industries Development Programme (RIDF) RIDF [FP]			
O 690.00	690.00	106.31	(-) 583.69
796 Tribal Areas Sub-Plan			
State Development Schemes			
32. 001 Infrastructure facilities for Food Processing Industries Development Programme (RIDF) RIDF [FP]			
O 150.00	150.00	23.11	(-) 126.89
Reasons for saving in the above sub-heads have not been intimated (June 2025).			

Grant No. 23 FORESTS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2402	Soil and Water Conservation		
2406	Forestry and Wild Life		
2415	Agricultural Research and Education		
2551	Hill Areas		
3451	Secretariat-Economic Services		
Voted -			
Original	9,31,38,79	9,31,38,79	6,54,56,43
Supplementary	..		
Amount surrendered during the year (31 March 2025)			(-) 2,76,82,36
			2,68

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services

4402 Capital Outlay on Soil and Water Conservation

4406 Capital Outlay on Forestry and Wild Life

4702 Capital Outlay on Minor Irrigation

Voted -

Original	1,34,52,50	1,34,52,51	53,56,80	(-) 80,95,71
Supplementary	1			
Amount surrendered during the year (31 March 2025)				6,98,53

Notes and Comments –

(i) During the year the department incurred expenditure of ₹1,64,23 thousand which falls under New Instrument of Service. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

(ii) As per PFMS data, an amount of ₹3,79,81 thousand remained unspent in the bank account of Single Nodal Agencies under this department at the close of the year.

Revenue (Voted)

- (i) The grant closed with a saving of ₹27,682.36 lakh (29.72 per cent of the total budget provision). Out of such saving department surrendered only ₹2.68 lakh during the year.
- (ii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	12,596.00	15.08
2022-2023	23,570.01	29.19
2021-2022	22,766.77	29.47
2020-2021	25,519.77	32.95
2019-2020	28,250.35	34.73

Grant No. 23 FORESTS

(iii) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2406 Forestry and Wild Life

04 *Afforestation and Ecology Development*

103 State Compensatory Afforestation (SCA)

State Development Schemes

1.	001	Compensatory Afforestation [FR]			
	O	350.00	}	186.00	199.13
	R	(-) 164.00			
					+13.13

Fund was re-appropriated from the above sub-head for meeting the expenditure for 1st installment towards relocation of one village namely Jayanti under Buxa Tiger Reserve from forest area to non- forest area under the scheme 'Banchaya'. Reasons for excess have not been intimated (June 2025).

2406 Forestry and Wild Life

04 *Afforestation and Ecology Development*

103 State Compensatory Afforestation (SCA)

State Development Schemes

2.	002	Catchment Area Treatment Plan [FR]			
	O	200.00	}	186.00	18.00
	R	(-) 14.00			
					(-) 168.00
3.	003	Integrated Wildlife Management Plan [FR]			
	O	1,500.00	}	1,475.00	124.56
	R	(-) 25.00			
					(-) 1,350.44

Fund was re-appropriated from the above sub-heads for meeting the expenditure for 1st installment towards relocation of one village namely Jayanti under Buxa Tiger Reserve from forest area to non- forest area under the scheme 'Banchaya'. Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 23 FORESTS

Sl. No.	Head	Total grant		Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
	2406 Forestry and Wild Life				
	01 Forestry				
	005 Survey and Utilisation of Forest Resources				
	State Development Schemes				
4.	001 Forest Resources [FR]				
	O	340.00	340.00	..	(-) 340.00
	101 Forest Conservation, Development and Regeneration				
	State Development Schemes (Central Assistance)				
5.	021 Forest Fire Prevention and Management Scheme [Central Share] (OCASPS) [FR]				
	O	90.00	90.00	..	(-) 90.00
	State Development Schemes				
6.	023 Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) (EAP) [FR]				
	O	5,600.00	5,600.00	..	(-) 5,600.00
	102 Social and Farm Forestry				
	State Development Schemes				
7.	028 Monitoring and Evaluation [FR]				
	O	100.00	100.00	..	(-) 100.00
	789 Special Component Plan for Scheduled Castes				
	State Development Schemes				
8.	024 Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) (EAP) [FR]				
	O	1,800.00	1,800.00	..	(-) 1,800.00
	796 Tribal Areas Sub-Plan				
	State Development Schemes (Central Assistance)				
9.	036 National Mission for a Green India (Central Share) (OCASPS) [FR]				
	O	604.00	604.00	..	(-) 604.00
	State Development Schemes				
10.	037 National Mission for a Green India (State Share) (OCASPS) [FR]				
	O	390.00	390.00	..	(-) 390.00
11.	038 Project for Forest and Biodiversity Conservation for Climate Resilience Enhancement in West Bengal (EAP-JICA) (EAP) [FR]				
	O	600.00	600.00	..	(-) 600.00

Grant No. 23 FORESTS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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02 Environmental Forestry and Wild Life

796 Tribal Areas Sub-Plan

State Development Schemes

12. 006 Conservation of Wetlands [FR]

O	100.00	100.00	..	(-) 100.00
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Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

2402 Soil and Water Conservation

00

102 Soil Conservation

Administrative Expenditure

13. 002 Protective Afforestation and Erosion Control on Landsides, Slips, Steam banks Etc. in Forest Areas [FR]

O	770.46	770.46	661.73	(-) 108.73
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2406 Forestry and Wild Life

01 Forestry

070 Communications and Buildings

State Development Schemes

14. 001 Development of Forest Communications [FR]

O	470.00	470.00	104.02	(-) 365.98
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15. 004 Buildings [FR]

O	1,200.00	1,200.00	207.90	(-) 992.10
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101 Forest Conservation, Development and Regeneration

State Development Schemes

16. 010 Forest Protection [FR]

O	2,750.00	2,750.00	1,281.81	(-) 1,468.19
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Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
17.	012 Working Plan [FR]			
	O 200.00	200.00	24.60	(-) 175.40
18.	015 Management Information System [FR]			
	O 380.00	380.00	42.92	(-) 337.08
	102 Social and Farm Forestry			
Administrative Expenditure				
19.	007 Social Forestry Project [FR]			
	O 1,994.38	1,994.38	1,633.19	(-) 361.19
State Development Schemes				
20.	022 Research and Seed Propagation [FR]			
	O 90.00	90.00	3.26	(-) 86.74
21.	025 Forestry Treatment [FR]			
	O 200.00	200.00	99.95	(-) 100.05
22.	026 Community Development [FR]			
	O 470.00	470.00	94.87	(-) 375.13
23.	027 Other Allied Works Component [FR]			
	O 190.00	190.00	52.81	(-) 137.19
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
24.	007 Forestry Treatment [FR]			
	O 1,200.00	1,200.00	231.69	(-) 968.31
	800 Other Expenditure			
State Development Schemes				
25.	003 Amenities to forest staff and labourers [FR]			
	O 120.00	120.00	7.43	(-) 112.57
26.	004 Publicity-Cum-Extension [FR]			
	O 480.00	480.00	175.27	(-) 304.73
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			
State Development Schemes (Central Assistance)				
27.	023 Integrated Development of Wild Life Habitats (Central Share) (OCASPS) [FR]			
	O 286.00	286.00	183.15	(-) 102.85
28.	051 Project Tiger and Elephant (Central Share) OCASPS [FR]			
	O 1,020.00	1,020.00	346.57	(-) 673.43

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
29.	007 Control of Poaching and Illegal Trade in Wildlife with Special Reference to Inter-state and International Implication [FR]			
	O 2,340.00	2,340.00	850.44	(-) 1,489.56
30.	027 Nature Conservation-Protection and Improvement of Wildlife [FR]			
	O 1,250.00	1,250.00	292.37	(-) 957.63
31.	052 Project Tiger and Elephant (State Share) OCASPS [FR]			
	O 592.00	592.00	271.70	(-) 320.30
111 Zoological Park				
Administrative Expenditure				
32.	003 North Bengal Wild Animal Park (Bengal Safari) Siliguri [FR]			
	O 522.91	522.91	334.60	(-) 188.31
State Development Schemes				
33.	005 Improvement of Zoological Garden [FR]			
	O 1,400.00	1,400.00	250.78	(-) 1,149.22
34.	006 Extension of Zoological Garden [FR]			
	O 1,400.00	1,400.00	221.23	(-) 1,178.77
112 Public Gardens				
Administrative Expenditure				
35.	001 Parks and Gardens Wing			
	O 2,184.80	2,184.80	1,887.86	(-) 296.94
State Development Schemes				
36.	004 Lloyd Botanic Garden, Darjeeling [FR]			
	O 130.00	130.00	20.95	(-) 109.05
37.	007 Creation and improvement of parks and gardens [FR]			
	O 2,850.00	2,850.00	313.22	(-) 2,536.78
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
38.	010 Project Tiger and Elephant (Central Share) (OCASPS) [FR]			
	O 300.00	300.00	39.69	(-) 260.31
State Development Schemes				
39.	011 Project Tiger and Elephant (State Share) (OCASPS) [FR]			
	O 250.00	250.00	31.24	(-) 218.76

Grant No. 23 FORESTS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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796 Tribal Areas Sub-Plan

State Development Schemes (Central Assistance)

40. 018 Project Tiger and Elephant (Central Share) (OCASPS) [FR]

O	200.00	200.00	39.69	(-) 160.31
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State Development Schemes

41. 007 Development of Eco-Tourism and Nature Education [FR]

O	600.00	600.00	75.04	(-) 524.96
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42. 008 Elephant Conservation [FR]

O	2,400.00	2,400.00	949.86	(-) 1,450.14
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43. 019 Project Tiger and Elephant (State Share) (OCASPS) [FR]

O	150.00	150.00	31.24	(-) 118.76
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800 Other Expenditure

Administrative Expenditure

44. 003 Compensation for Wildlife Depredation [FR]

O	1,659.55	1,659.55	879.78	(-) 779.77
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2415 Agricultural Research and Education

06 Forestry

004 Research

State Development Schemes

45. 002 Training of Staff [FR]

O	470.00	470.00	122.86	(-) 347.14
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Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 23 FORESTS

(iv) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2406 Forestry and Wild Life			
	04 Afforestation and Ecology Development			
	103 State Compensatory Afforestation (SCA)			
	State Development Schemes			
46.	004 Net Present Value of Forest Land [FR]			
	O 1,359.00	2,587.25	3,880.00	+1,292.75
	R 1,228.25			

Fund was re-appropriated to above sub-head for meeting the expenditure for 1st installment towards relocation of one village namely Jayanti under Buxa Tiger Reserve from forest area to non-forest area under the scheme 'Banchaya'. Reasons for excess have not been intimated (June 2025).

2406 Forestry and Wild Life

01 Forestry

001 Direction and Administration

Administrative Expenditure

47.	001 General Direction [FR]			
	O 30,208.46	30,208.46	31,136.87	+928.41
	101 Forest Conservation, Development and Regeneration			

Administrative Expenditure

48.	003 Forest Protection [FR]			
	O 1,461.67	1,461.67	1,698.61	+236.94
	02 Environmental Forestry and Wild Life			
	110 Wild Life Preservation			

Administrative Expenditure

49.	001 Wild Life Unit Protection and Improvement of Wild Life [FR]			
	O 2,595.94	2,595.94	2,676.27	+80.33

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 23 FORESTS

Capital (Voted)

(i) The grant closed with a saving of ₹8,095.71 lakh (60.18 per cent of the total budget provision). Out of such saving department surrendered an amount of ₹698.53 lakh (8.63 per cent of the total savings during the year.

(ii) Token supplementary provision ₹0.01 lakh was made under major head '4070-Capital Outlay on other Administrative Services' for procurement of IT items for Forest Department considering saving available in the same section of the Grant.

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	10,599.28	55.40
2022-2023	9,785.09	60.20
2021-2022	7,999.30	50.65
2020-2021	7,443.57	51.51
2019-2020	5,148.17	35.43

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4406	Capital Outlay on Forestry and Wild Life			
01	Forestry			
103	State Compensatory Afforestation			

State Development Schemes

50.	003	Integrated Wildlife Management Plan [FR]			
	O	400.00	..	..	..
	R	(-) 400.00			

The Entire budget provision was surrendered by the department for expenditure related to afforestation under the 'State Compensatory Afforestation Fund (SCAF)'.

4406	Capital Outlay on Forestry and Wild Life	
01	Forestry	
789	Special Component Plan for Scheduled Castes	

State Development Schemes

51.	002	Forest Conservation and Regeneration [FR]			
	O	1,000.00	701.47	482.99	(-) 218.48
	R	(-) 298.53			

No specific reason for surrender of fund has been intimated. Reasons for saving in the above sub-head have also not been intimated (June 2025).

Grant No. 23 FORESTS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4702 Capital Outlay on Minor Irrigation				
	00				
	796 Tribal Areas Sub-Plan				
	State Development Schemes				
52.	047 Schemes under Jalatirtha (JLT) [FR]				
	O	132.20	132.20	..	(-) 132.20
	Reasons for non-utilization of entire budget provision have not been intimated (June 2025).				
	4406 Capital Outlay on Forestry and Wild Life				
	01 Forestry				
	070 Communication and Buildings				
	State Development Schemes				
53.	001 Construction of Buidings [FR]				
	O	800.00	800.00	50.81	(-) 749.19
	101 Forest Conservation, Development and Regeneration				
	State Development Schemes				
54.	001 Forest Conservation and Regeneration [FR]				
	O	6,726.00	6,726.00	3,639.56	(-) 3,086.44
	796 Tribal Areas Sub-Plan				
	State Development Schemes				
55.	002 Forest Conservation and Regeneration [FR]				
	O	1,000.00	1,000.00	467.11	(-) 532.89
	4702 Capital Outlay on Minor Irrigation				
	00				
	101 Surface water				
	State Development Schemes				
56.	040 Schemes under Jalatirtha (JLT) [FR]				
	O	1,415.00	1,415.00	187.77	(-) 1,227.23

Grant No. 23 FORESTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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789 Special Component Plan for Scheduled Castes [FR]

State Development Schemes

57. 034 Schemes under Jalatirtha (JLT) [FR]

O	452.80	452.80	57.24	(-) 395.56
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Reasons for saving in the above sub-heads have not been intimated (June 2025).

4406 Capital Outlay on Forestry and Wild Life

01 Forestry

101 Forest Conservation, Development and Regeneration

State Development Schemes

58. 004 Net Present Value of Forest Land [FR]

O	970.00	75.00	..	(-) 75.00
R	(-) 895.00			

Reduction of fund through re-appropriation was done for meeting the expenditure for 1st installment towards relocation of one village namely Jayanti under Buxa Tiger Reserve from forest area to non- forest area and the scheme 'Banchaya'. Reasons for non-utilization of residual fund have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2051 Public Service Commission			
2210 Medical and Public Health			
2211 Family Welfare			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat-Social Services			
2515 Other Rural Development Programmes			
2551 Hill Areas			
Voted -			
Original	1,70,01,06,67		
Supplementary	23,12,98,22		
Amount surrendered during the year (31 March 2025)			
	1,93,14,04,89	1,70,54,91,00	(-) 22,59,13,89
			11,51,48
Charged -			
Original	5,00,00		
Supplementary	1		
Amount surrendered during the year (31 March 2025)			
	5,00,01	50,53	(-) 4,49,48
			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4210 Capital Outlay on Medical and Public Health			
6210 Loans for Medical and Public Health			
Voted -			
Original	28,70,38,10		
Supplementary	9		
Amount surrendered during the year (31 March 2025)			
	28,70,38,19	15,71,85,67	(-) 12,98,52,52
			6,37,59
Charged -			
Original	..		
Supplementary	4,67,99		
Amount surrendered during the year (31 March 2025)			
	4,67,99	1,26,20	(-) 3,41,79
			Nil

Grant No. 24 HEALTH & FAMILY WELFARE

Notes and Comments -

(i) As per PFMS data, an amount of ₹4,95,11,55 thousand was lying unspent in the SNA Bank account under the department as on 31.03.2025.

(ii) During the year the department incurred expenditure of ₹2,93,55,65 thousand which falls under New service and ₹95,72 thousand which falls under New Instrument of Service. such expenditure stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹2,25,913.89 lakh (11.70 per cent of total budget provision).

(ii) Out of such saving, the department surrendered ₹1,151.48 lakh only during the year.

(iii) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	06 Public Health			
	001 Direction and Administration			

State Development Schemes

1.	007	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]			
	O	46,353.20	1,61,195.81	1,44,279.76	(-) 16,916.05
	S	1,14,842.61			

2211 Family Welfare

00

001 Direction and Administration

State Development Schemes (Central Assistance)

2.	017	Maintenance of State/District FW Bureau under Infrastructure Maintenance (4064)(Central Share) (OCASPS) [HF]			
	O	3,303.92	3,387.02	2,959.60	(-) 427.42
	S	83.10			
3.	018	Sub Centres under Infrastructure Maintenance (4064) (Central Share) (OCASPS) [HF]			
	O	72,600.00	85,581.02	85,097.17	(-) 483.85
	S	12,981.02			

Additional fund through supplementary provision was required for establishment charges related to sub-centre under infrastructure maintenance under National Health Mission. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

02 Urban Health Services-Other Systems of Medicine

102 Homoeopathy

State Development Schemes

4. 007 Development of Colleges and Hospitals under Homoeopathy [HF]

O	675.00	875.00	329.81	(-) 545.19
S	100.00			
R	100.00			

Additional fund through supplementary provision was required for implementation of RCH and Health System strengthening. Enhancement of fund through re-appropriation was required for payment of liabilities incurred for minor works relating to Homeopathy & Ayurvedic Hospitals. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

80 General

004 Health Statistics and Evaluation

Administrative Expenditure

5. 001 Health Statistics and Vital Statistics [HF]

O	840.98	844.15	747.19	(-) 96.96
R	3.17			

Neither specific reason for enhancement of fund through re-appropriation nor the reasons for overall saving have been intimated by the department (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

05 Medical Education, Training and Research

105 Allopathy

Administrative Expenditure

6. 019 Training of Nurses [HF]

O	7,710.73	8,461.45	7,891.66	(-) 569.79
S	751.32			
R	(-) 0.60			

Supplementary provision was required for salary and establishment expenses of various offices under the department. No specific reasons for reduction of fund through re-appropriation have been intimated. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

State Development Schemes (Central Assistance)

7. 084 Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (Central Share) (OCASPS) [HF]

O	200.00	200.00	..	(-) 200.00
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8. 086 National Mental Health Programme under Tertiary Care Programs (Central Share) (OCASPS) [HF]

O	200.00	200.00	..	(-) 200.00
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State Development Schemes

9. 085 Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (State Share) (OCASPS) [HF]

O	100.00	100.00	..	(-) 100.00
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02 Urban Health Services-Other Systems of Medicine

101 Ayurveda

State Development Schemes

10. 007 Setting up of a State Pharmacy of Ayurveda at Kalyani [HF]

O	90.00	90.00	..	(-) 90.00
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05 Medical Education, Training and Research

105 Allopathy

State Development Schemes

11. 075 Upgradation/Strengthening of Nursing Services under Human Resources in Health and Medical Education (State Share) (OCASPS) [HF]

O	150.00	150.00	..	(-) 150.00
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Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
12.	006 National Mission on Ayush including Mission on Medicinal Plants (Central Share) (OCASPS) [HF]			
	O 1,029.39	1,029.39	..	(-) 1,029.39
	State Development Schemes			
13.	007 National Mission on Ayush including Mission on Medicinal Plants (State Share) (OCASPS) [HF]			
	O 200.00	200.00	..	(-) 200.00
	06 Public Health			
	001 Direction and Administration			
	State Development Schemes			
14.	018 Infrastructure Maintenance(4064)(State Share) (OCASPS) [HF]			
	O 15,000.00	15,000.00	..	(-) 15,000.00
15.	025 Procurement of Medicines (State Share of EAP-World Bank) (EAP) [HF]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
16.	027 Charges for Manpower for Social Care Services (Nurses, Attendants and Physiotherapists) (State Share of EAP-World Bank) (EAP) [HF]			
	O 500.00	500.00	..	(-) 500.00
17.	029 Telemedicine Centre at Sub-Centre Level (State Share of EAP-World Bank) (EAP) [HF]			
	O 1,500.00	1,500.00	..	(-) 1,500.00
	003 Training			
	State Development Schemes			
18.	002 Training of Doctor, Nurses & Technicians under Strengthening the Social Protection System (State Share of EAP-World Bank) (EAP) [HF]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
	104 Drug Control			
	State Development Schemes (Central Assistance)			
19.	007 State Drug Regulatory System (Central Share) (OCASPS) [HF]			
	O 102.00	102.00	..	(-) 102.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
20.	029 Infrastructure Maintenance(4064)(State Share) (OCASPS) [HF]			
	O 6,000.00	6,000.00	..	(-) 6,000.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
21.	029 Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]			
	O 150.00	150.00	..	(-) 150.00
22.	030 Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]			
	O 700.00	700.00	..	(-) 700.00
	State Development Schemes			
23.	027 Infrastructure Maintenance(4064)(State Share) (OCASPS) [HF]			
	O 2,700.00	2,700.00	..	(-) 2,700.00
	2250 Other Social Services			
	00			
	103 Upkeep of Shrines, Temples, etc			
	State Development Schemes			
24.	021 Gangasagar Mela [HF]			
	O 500.00	500.00	..	(-) 500.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).			
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	001 Direction and Administration			
	Administrative Expenditure			
25.	003 Organisation for maintenance, replacement and repair of Vehicles and Ambulances [HF]			
	O 1,203.82	1,203.82	1,063.20	(-) 140.62
	110 Hospital and Dispensaries			
	Administrative Expenditure			
26.	013 District and Sub-Divisional Hospitals [HF]			
	O 1,35,173.27	1,35,173.27	1,30,388.58	(-) 4,784.69
27.	020 State Illness Assistance Fund [HF].			
	O 550.80	550.80	275.40	(-) 275.40

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
28.	008 Grants to Non-Govt Medical Institutions [HF]			
	O 735.00	735.00	322.72	(-) 412.28
29.	035 Medical Care Facilities for Urban Population [HF]			
	O 26,240.50	26,240.50	23,984.39	(-) 2,256.11
30.	090 Repair, Renovation & Maintenance Works in District, Sub-Division & other Urban Hospitals [HF]			
	O 500.00	500.00	239.14	(-) 260.86
	200 Other Health Schemes			
State Development Schemes (Central Assistance)				
31.	015 Assistance for Diagnostic Infrastructure to Urban PHCs under recommendation of 15th Finance Commission (15-FC) [HF]			
	O 34,000.00	34,000.00	2,780.20	(-) 31,219.80
32.	016 Assistance for Urban Health and Wellness Centres (UHCWC) under the recommendation of 15th Finance Commission(15-FC) [HF]			
	O 29,500.00	29,500.00	2,121.43	(-) 27,378.57
	02 Urban Health Services-Other Systems of Medicine			
	102 Homoeopathy			
Administrative Expenditure				
33.	001 Homoeopathic Institution in Urban Areas [HF]			
	O 1,137.26	1,137.26	1,030.58	(-) 106.68
	03 Rural Health Services-Allopathy			
	103 Primary Health Centres			
State Development Schemes (Central Assistance)				
34.	006 Assistance for Block Level Public Health Units under recommendation of 15th Finance Commission (15-FC) [HF]			
	O 3,000.00	3,000.00	1,471.34	(-) 1,528.66
	110 Hospitals and Dispensaries			
Administrative Expenditure				
35.	005 Establishment of Super Speciality Hospitals (Located in Rural Areas) [HF]			
	O 13,791.29	13,791.29	13,398.17	(-) 393.12
State Development Schemes				
36.	003 Medical Care facilities for Rural Population [HF]			
	O 50,015.44	50,015.44	45,704.38	(-) 4,311.06
37.	011 Repair, Renovation & Maintenance Works in Rural Hospitals [HF]			
	O 200.00	200.00	38.92	(-) 161.08

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	04 Rural Health Services - Other Systems of Medicine				
	101 Ayurveda				
Administrative Expenditure					
38.	001 Ayurvedic Institution in Rural Areas [HF]				
	O	3,898.63	3,898.63	3,649.33	(-) 249.30
	198 Assistance to Gram Panchayats				
State Development Schemes					
39.	003 Grants to Panchayati Raj Institution for Ayush Dispensaries (PRI) [HF]				
	O	2,200.00	2,200.00	1,100.00	(-) 1,100.00
	789 Special Component Plan for Scheduled Castes				
State Development Schemes					
40.	012 Grants to Panchayati Raj Institution for Ayush Dispensaries (PRI) [HF]				
	O	800.00	800.00	400.00	(-) 400.00
	796 Tribal Areas Sub-Plan				
State Development Schemes					
41.	012 Grants to Panchayati Raj Institution for Ayush Dispensaries (PRI) [HF]				
	O	300.00	300.00	149.89	(-) 150.11
	05 Medical Education, Training and Research				
	105 Allopathy				
State Development Schemes					
42.	020 Medical Education. [HF]				
	O	2,242.75	2,242.75	1,064.55	(-) 1,178.20
43.	021 Nursing Education [HF]				
	O	642.81	642.81	87.38	(-) 555.43
44.	049 Dental Education [HF]				
	O	150.00	150.00	46.21	(-) 103.79
45.	052 Improvement of Library of Teaching Institutions [HF]				
	O	500.00	500.00	213.55	(-) 286.45
46.	066 Aids to Society for Health & Demographic Surveillance [HF]				
	O	425.00	425.00	258.97	(-) 166.03
	200 Other Systems				
State Development Schemes (Central Assistance)					
47.	002 National Mission on Ayush including Mission on Medicinal Plants (Central Share) (OCASPS) [HF]				
	O	3,094.24	3,094.24	995.94	(-) 2,098.30
State Development Schemes					
48.	001 National Mission on Ayush including Mission on Medicinal Plants (State Share) (OCASPS) [HF]				
	O	2,062.83	2,062.83	663.96	(-) 1,398.87

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	06 Public Health			
	001 Direction and Administration			
State Development Schemes (Central Assistance)				
49.	006 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]			
	O 87,624.99	87,624.99	22,215.00	(-) 65,409.99
State Development Schemes				
50.	004 State Organ & Tissue Transplantation Organization [HF]			
	O 120.00	120.00	25.23	(-) 94.77
51.	009 Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]			
	O 9,980.64	9,980.64	7,974.95	(-) 2,005.69
	101 Prevention and Control of Diseases			
Administrative Expenditure				
52.	006 Kolkata Metropolitan Urban Health Organisation [HF]			
	O 1,104.09	1,104.09	803.42	(-) 300.67
53.	008 Prevention and Control of Visual Impairment and Blindness [HF]			
	O 2,754.46	2,754.46	1,773.93	(-) 980.53
54.	009 Provision for Bio-Medical Waste Management [HF]			
	O 2,678.00	2,678.00	1,923.66	(-) 754.34
State Development Schemes				
55.	053 West Bengal Universal Eye Health Project-Chokher Alo [HF]			
	O 1,243.00	1,243.00	605.00	(-) 638.00
	102 Prevention of Food Adulteration			
State Development Schemes				
56.	006 Implementation of the Food Safety and Standards Act, 2006 and Rules and Regulation of 2011 (State Contribution) [HF]			
	O 307.74	307.74	125.95	(-) 181.79
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
57.	017 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]			
	O 53,774.20	53,774.20	13,400.00	(-) 40,374.20
State Development Schemes				
58.	007 Other Diseases [HF]			
	O 210.00	210.00	76.97	(-) 133.03
59.	009 Improvement of Urban Health Services [HF]			
	O 3,000.00	3,000.00	1,500.00	(-) 1,500.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
60.	020 Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]			
	O 3,000.00	3,000.00	2,744.31	(-) 255.69
796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
61.	015 Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]			
	O 9,927.00	9,927.00	569.00	(-) 9,358.00
State Development Schemes				
62.	006 Programme for Control of other Diseases in Tribal Areas [HF]			
	O 300.00	300.00	109.83	(-) 190.17
63.	018 Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]			
	O 563.51	563.51	438.51	(-) 125.00
64.	024 National Vector Borne Disease Control Programme (NVBDPC) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063)(State Share) (OCASPS) [HF]			
	O 150.00	150.00	1.52	(-) 148.48
80	General			
101	Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)			
State Development Schemes (Central Assistance)				
65.	005 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) (OCASPS) [HF]			
	O 1,000.00	1,000.00	644.00	(-) 356.00
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
66.	005 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) (OCASPS) [HF]			
	O 400.00	400.00	66.00	(-) 334.00
State Development Schemes				
67.	006 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) (OCASPS) [HF]			
	O 260.00	260.00	44.00	(-) 216.00
796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
68.	005 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) (OCASPS) [HF]			
	O 200.00	200.00	10.00	(-) 190.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2211 Family Welfare			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
69.	001 State Family Welfare Bureau [HF]			
	O 290.50	290.50	201.93	(-) 88.57
	State Development Schemes (Central Assistance)			
70.	019 Urban Family Welfare Centres under Infrastructure Maintenance (4064) (Central Share) (OCASPS) [HF]			
	O 1,877.00	1,877.00	319.84	(-) 1,557.16
71.	020 Auxiliary Nurse Midwife (ANM) / Lady Health Visitors (LHVs) under Infrastructure Maintenance (4064)(Central Share) (OCASPS) [HF]			
	O 1,100.00	1,100.00	780.88	(-) 319.12
72.	021 Health and Family Welfare Training Centres (HFWTCs) under Infrastructure Maintenance (4064)(Central Share) (OCASPS) [HF]			
	O 476.50	476.50	63.21	(-) 413.29
73.	022 Multi-purpose Workers (Male) (MPWs) under Infrastructure Maintenance (4064) (Central Share) (OCASPS) [HF]			
	O 8,010.86	8,010.86	60.39	(-) 7,950.47
	101 Rural Family Welfare Services			
	Administrative Expenditure			
74.	002 Establishment and Maintenance of Rural Family Welfare [HF]			
	O 9,035.15	9,035.15	8,086.47	(-) 948.68
75.	003 Establishment of Post Partum Unit [HF]			
	O 1,796.05	1,796.05	1,551.84	(-) 244.21
	State Development Schemes			
76.	008 Village Health Guide Scheme [HF]			
	O 612.45	612.45	482.54	(-) 129.91

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

06 Public Health

101 Prevention and Control of Diseases

Administrative Expenditure

77.	001	Malaria- Control and Eradication of Malaria [HF]				
		O	5,851.67	}	5,850.46	4,808.57
		R	(-) 1.21			
						(-) 1,041.89
78.	002	Tuberculosis-Prevention and Control of Tuberculosis [HF]				
		O	1,151.08	}	1,151.02	888.96
		R	(-) 0.06			
						(-) 262.06

Reduction of fund through re-appropriation to other heads of account was required for payment of arrear bills of the employees, to meet the routine expenditure, to meet the demand of the Director, Directorate ISM Drug Control etc. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

001 Direction and Administration

Administrative Expenditure

79.	001	District Medical Establishment [HF]				
		O	6,869.35	}	6,754.35	6,151.95
		R	(-) 115.00			
						(-) 602.40

Reduction of fund through re-appropriation to other head of account was required for payment of electricity bills for different CMOHs. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

02 Urban Health Services-Other Systems of Medicine

101 Ayurveda

State Development Schemes

80. 004 Development of Colleges and Hospitals under Ayurveda [HF]

O	900.00	800.00	189.87	(-) 610.13
R	(-) 100.00			

Reduction of fund through re-appropriation to other heads of account was required for payment of liabilities incurred for minor works relating to Homeopathy & Ayurvedic Hospitals. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

06 Public Health

001 Direction and Administration

Administrative Expenditure

81. 001 Director of Health Services [HF]

O	1,766.36	1,765.36	1,387.38	(-) 377.98
R	(-) 1.00			

82. 002 District Public Health Administration [HF]

O	1,587.93	1,587.43	1,331.36	(-) 256.07
R	(-) 0.50			

Reduction of fund through re-appropriation to other heads of account was required for payment of telephone bills and for preparing arrear bills of the employees. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

05 Medical Education, Training and Research

105 Allopathy

State Development Schemes

83. 061 Training of Nurses [HF]

O	8,725.66	7,399.53	792.91	(-) 6,606.62
R	(-) 1,326.13			

Reduction of fund through re-appropriation to other head of account was required for the work of 'day to day operation and maintenance by providing manpower at the newly set up YOGA SHRI at Belur, Howrah; to meet the pending/ anticipated claims for the 6 committed schemes of the administrative department, for the work of SITC of a 98-inch UHD LED display and related installation expenditure; for payment of electricity bills; to meet up different demands under respective heads of account and to provide uninterrupted medical services to the patients at Kolkata hospitals. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

03 Rural Health Services-Allopathy

103 Primary Health Centres

Administrative Expenditure

84. 001 Health Units [HF]

O	1,51,558.03	1,68,888.90	1,62,210.76	(-) 6,678.14
S	17,179.87			
R	151.00			

Supplementary provision was required for salary and establishment expenses of various offices under the department. Enhancement of fund through re-appropriation was required for payment of electricity bills for different CMOHs. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

85. 001 Kolkata Hospitals and Dispensaries [HF]

O	22,519.44	}	24,171.30	22,120.49	(-) 2,050.81
S	1,651.36				
R	0.50				

Supplementary provision was required for salary and establishment expenses of various offices under the department. Enhancement of fund through re-appropriation was required for payment of telephone bills. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

86. 011 Other General Hospitals [HF]

O	31,865.40	}	34,724.69	33,295.52	(-) 1,429.17
S	2,784.29				
R	75.00				

Supplementary provision was required for salary and establishment expenses of various offices under the department. Enhancement of fund through re-appropriation was required to meet up the different demands under the respective heads of account. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 Medical and Public Health				
	<i>01 Urban Health Services-Allopathy</i>			
	110 Hospital and Dispensaries			
Administrative Expenditure				
87.	072 Establishment of A.C.M.O.H offices [HF]			
	O 1,852.70 } S 135.91 }	1,988.61	1,584.82	(-) 403.79
88.	082 Govt. Medical College Hospitals [HF]			
	O 2,09,433.60 } S 20,204.01 }	2,29,637.61	2,22,293.22	(-) 7,344.39
	<i>02 Urban Health Services-Other Systems of Medicine</i>			
	101 Ayurveda			
Administrative Expenditure				
89.	001 Ayurvedic Institution in Urban Areas [HF]			
	O 3,452.29 } S 411.34 }	3,863.63	3,428.43	(-) 435.20
	<i>03 Rural Health Services-Allopathy</i>			
	800 Other Expenditure			
Administrative Expenditure				
90.	002 Promotion of the Primary Health Care Services [HF]			
	O 3,965.47 } S 441.32 }	4,406.79	4,075.77	(-) 331.02
	<i>04 Rural Health Services - Other Systems of Medicine</i>			
	102 Homoeopathy			
Administrative Expenditure				
91.	001 Homoeopathic Institution in Rural Areas [HF]			
	O 4,435.47 } S 527.09 }	4,962.56	4,688.52	(-) 274.04

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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05 Medical Education, Training and Research
105 Allopathy

Administrative Expenditure

92.	006 Dental College [HF]			
	O 6,880.75	7,188.82	6,862.13	(-) 326.69
	S 308.07			

93.	072 Govt. Medical College [HF]			
	O 1,05,559.40	1,18,551.86	1,10,326.24	(-) 8,225.62
	S 12,992.46			

Supplementary provision in the above sub-heads was required for salary and establishment expenses of various offices under the department. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

06 Public Health

104 Drug Control

Administrative Expenditure

94.	001 Establishment of Drug Control [HF]			
	O 2,269.11	2,417.45	2,143.91	(-) 273.54
	S 152.84			
	R (-) 4.50			

Supplementary provision was required for salary and establishment expenses of various offices under the department. No specific reason for reduction of fund through re-appropriation to other heads of account has been intimated. Reasons for overall saving have also not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

95.	009 T.B. Hospitals [HF]			
	O	2,879.79		
	S	235.69		
	R	(-) 4.23		
			3,111.25	2,531.33
				(-) 579.92

Supplementary provision was required for salary and establishment expenses of various offices under the department. Out of total reduction of fund of ₹4.23 lakh to other heads of account, reduction of the ₹3.17 lakh was stated to be done for payment of pending claims & for reduction of ₹1.06 lakh no reason was offered by Department. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

03 Rural Health Services-Allopathy

789 Special Component Plan for Scheduled Castes

Administrative Expenditure

96.	001 Creation Of Medical Care Facilities in Areas resided by Scheduled Castes Population [HF].			
	O	2,039.58		
	S	293.40		
	R	(-) 36.00		
			2,296.98	2,223.12
				(-) 73.86

Supplementary provision was required for salary and establishment expenses of various offices under the department. Reduction of fund through re-appropriation was required for payment of electricity bills for different CMOHs. Reasons for saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

01 Urban Health Services-Allopathy

104 Medical Stores Depots

Administrative Expenditure

97. 001 Medical Stores Depots [HF]

O	9,982.61	}	10,362.61	9,126.75	(-) 1,235.86
S	390.00				
R	(-) 10.00				

Supplementary provision was required for salary and establishment expenses of various offices under the department. Reduction of fund through re-appropriation to other heads of account was required to incur routine expenditure of different Govt. Homeopathic Medical College and Hospitals. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

98. 010 Mental Hospitals [HF]

O	6,646.58	}	7,338.31	7,179.25	(-) 159.06
S	690.67				
R	1.06				

Supplementary provision was required for salary and establishment expenses of various offices under the department. Specific reasons for enhancement of fund through re-appropriation have not been intimated. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

(iv) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

06 Public Health

001 Direction and Administration

State Development Schemes

99.	017	National Tuberculosis Elimination Programme (NTEP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]			
	O	358.05	1,137.37	1,422.79	+285.42
	S	779.32			

789 Special Component Plan for Scheduled Castes

State Development Schemes

100.	018	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]			
	O	5,580.44	13,447.39	42,678.52	+29,231.13
	S	7,866.95			

Additional fund through supplementary provision in the above sub-heads was required for implementation of RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

001 Direction and Administration

Administrative Expenditure

101.	010	Payment of salary, remuneration etc. for the Employees of Kalyani Spinning Mills Ltd and West Dinajpur Spinning Mills Ltd deployed at Public Health Units & other offices under H&FW Department [HF]			
	S	1,056.08	1,056.08	1,215.67	+159.59

Additional provision through supplementary was required for salary and establishment expenses of various offices under the department. However, reasons for overall excess in the above sub-head have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

Administrative Expenditure

102.	037	Establishment of Super Speciality Hospitals (Located in Urban Areas) [HF]			
		O	10,490.05	}	
		R	2,000.00		
			12,490.05		11,387.53
					(-) 1,102.52

Enhancement of fund through re-appropriation was required for operation and maintenance work of the 42 Super Specialty Hospitals for essential services and for operating manpower and routine maintenance of assets, ELV and IT related work. However, reasons for overall saving have not been intimated (June 2025).

2210 Medical and Public Health

01 Urban Health Services-Allopathy

110 Hospital and Dispensaries

State Development Schemes

103.	030	Improvement of Information Technology in the Urban Health Sector [HF]			
		O	4,000.00	}	
		R	655.38		
			4,655.38		4,655.25
					(-) 0.13

Neither specific reason for enhancement of fund through re-appropriation nor the reasons for overall saving have been intimated by the department (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 Medical and Public Health				
	01 Urban Health Services-Allopathy			
	110 Hospital and Dispensaries			
State Development Schemes				
104.	055 Development of Chittaranjan National Cancer Institute [HF]			
	O 100.00	100.00	228.17	+128.17
105.	079 Free Diagnostic Expenses [HF]			
	O 9,000.00	9,000.00	9,819.24	+819.24
	05 Medical Education, Training and Research			
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
106.	006 National Mission on Ayush including Mission on Medicinal Plants (Central Share) (OCASPS) [HF]			
	O 254.05	254.05	446.14	+192.09
State Development Schemes				
107.	007 National Mission on Ayush including Mission on Medicinal Plants (State Share) (OCASPS) [HF]			
	O 216.10	216.10	297.43	+81.33
	06 Public Health			
	001 Direction and Administration			
State Development Schemes				
108.	011 Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]			
	O 303.45	303.45	660.49	+357.04
	101 Prevention and Control of Diseases			
State Development Schemes				
109.	056 Prevention and Control of Dengue [HF]			
	O 11,000.00	11,000.00	15,327.12	+4,327.12
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
110.	030 Commodity Grant under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]			
	O 1.00	1.00	2,291.49	+2,290.49

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
111.	028	National Tuberculosis Elimination Programme (NTEP) under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063)(State Share) (OCASPS) [HF]		
	O	305.55	673.77	+368.22
796	Tribal Areas Sub-Plan			

State Development Schemes (Central Assistance)

112.	028	Commodity Grant under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]		
	O	150.00	993.86	+843.86

State Development Schemes

113.	016	Implementation of Schemes under RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (State Share) (OCASPS) [HF]		
	O	6,060.00	12,499.72	+6,439.72

80 *General*

101 Ayushman Bharat-Pradhan Mantri Jan Arogya Yojana (PMJAY)

State Development Schemes

114.	006	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) (OCASPS) [HF]		
	O	65.00	429.33	+364.33

2211 Family Welfare

00

101 Rural Family Welfare Services

State Development Schemes

115.	015	Accredited Social Health Activist (ASHA)Scheme [HF]		
	O	38,037.46	44,156.40	+6,118.94

Reasons for excess in the above sub-heads have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	06 Public Health			
	101 Prevention and Control of Diseases			
	State Development Schemes (Central Assistance)			
116.	058 Commodity Grant Under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share) (OCASPS) [HF]	..	2,349.14	+2,349.14
	2211 Family Welfare			
	00			
	103 Maternity and Child Health			
	State Development Schemes (Central Assistance)			
117.	006 Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) (OCASPS) [HF]	..	18,471.72	+18,471.72
118.	007 Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) (OCASPS) [HF]	..	870.95	+870.95
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
119.	009 Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) (OCASPS) [HF]	..	5,844.83	+5,844.83
120.	010 Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) (OCASPS) [HF]	..	289.66	+289.66
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
121.	009 Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share) (OCASPS) [HF]	..	1,441.94	+1,441.94
Reasons for incurred expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).				

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	02 Urban Health Services-Other Systems of Medicine			
	102 Homoeopathy			
	Administrative Expenditure			
122.	021 Government Homeopathic Medical College & Hospital [HF].			
	O 4,383.05	4,829.19	4,972.87	+143.68
	S 435.64			
	R 10.50			

Supplementary provision was required for salary and establishment expenses of various offices under the department. Enhancement of fund through re-appropriation was required for payment of telephone bills and for incurring routine expenditure of different Govt. Homeopathic Medical College & Hospital. However, reasons for overall excess have not been intimated (June 2025).

Revenue (*Charged*)

- (i) The appropriation closed with a saving of ₹449.48 (89.89 per cent of the total budget provision).
- (ii) No portion of such saving was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.01 lakh was required for payment of interest in Finance Commission grants for health Sector.
- (iv) Persistent saving of ₹500 lakh (100 per cent of total budget provision) and ₹496.66 lakh (24.77 per cent of the total budget provision) was observed during 2023-2024 and 2022-2023 respectively.

Grant No. 24 HEALTH & FAMILY WELFARE

(v) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments				
	60 Interest on Other Obligations			
	101 Interest on Deposits			
Administrative Expenditure				
123.	016 Interest on Finance Commission Grants relating to H.& F.W. Dept. [HF]			
	O 500.00	450.22	..	(-) 450.22
	R (-) 49.78			

Reduction of fund through re-appropriation to other heads of account was required for payment of penal interest at the rate of 6.98 per cent for 7 days (from 13.04.2023 to 20.04.2023) and for 428 days (from 18.05.2023 to 19.07.2024) for delayed transfer of Health grant for the year 2022-2023. However, reasons for non- utilization of residual balance have not been intimated (June 2025).

(vi) Excess occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049 Interest Payments				
	60 Interest on Other Obligations			
	701 Miscellaneous			
Administrative Expenditure				
124.	018 Interest on Finance Commission Grants relating to Health & F.W. Department [HF]			
	S 0.01	49.79	50.53	+0.74
	R 49.78			

Enhancement of fund through re-appropriation was required for the reason stated under the sub-head at Sl. No. 123. However, reasons for overall excess have not been intimated (June 2025).

Capital (Voted)

(i) The grant closed with a saving of ₹1,29,852.52 lakh (45.24 per cent of the total budget provision).

(ii) Out of such saving, the department surrendered ₹637.59 lakh only during the year.

(iii) Token supplementary provision of ₹0.09 lakh was required for New Service heads opened for Pradhan Mantri Ayushman Bharat Health Infrastructure Mission Scheme under SNA-SPARSH and for Capital expenditure of Secretariat and Directorate offices of the department.

Grant No. 24 HEALTH & FAMILY WELFARE

(iv) Persistent saving was noticed during the last three years as under:

	Saving
Year	Amount (₹ in lakh)
2023-2024	1,53,645.61
2022-2023	22,113.54
2021-2022	53,860.38
	Percentage
2023-2024	53.22
2022-2023	9.21
2021-2022	32.99

(v) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4210 Capital Outlay on Medical and Public Health			
	01 Urban Health Services			
	110 Hospital and Dispensaries			
	State Development Schemes			
125.	014 District, Sub-Division and other Urban Hospitals [HF]			
	O 61,290.50			
	R (-) 662.38	60,628.12	49,947.92	(-) 10,680.20

Reduction of fund of ₹7 lakh through surrender was required for procurement of Mannequin for the CCU at M.R.Bangur Hospital. Neither reasons for reduction of fund of ₹655.38 lakh nor reasons for overall saving have been intimated (June 2025).

4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

110 Hospital and Dispensaries

State Development Schemes (Central Assistance)

126.	015 National Mental Health Programme under Tertiary Care Programs(Central Share) (OCASPS) [HF]			
	O 978.00	978.00	..	(-) 978.00
127.	017 Capacity Building for Developing Trauma Care Facilities in Government Hospitals on National Highway under Tertiary Care Programs (Central Share) (OCASPS) [HF]			
	O 500.00	500.00	..	(-) 500.00

State Development Schemes

128.	016 National Mental Health Programme under Tertiary Care Programs(State Share) please insert (OCASPS)[HF]			
	O 452.00	452.00	..	(-) 452.00
129.	025 Additional State Share (Top Up) for Tertiary Care Cancer Centre (OCASPS) [HF]			
	O 200.00	200.00	..	(-) 200.00
789	Special Component Plan for Scheduled Castes			

State Development Schemes (Central Assistance)

130.	007 National Mission on Ayush including Mission on Medicinal Plants (Central Share) (OCASPS) [HF]			
	O 965.02	965.02	..	(-) 965.02

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
State Development Schemes					
131.	008 National Mission on Ayush including Mission on Medicinal Plants (State Share) (OCASPS) [HF]				
	O	479.27	479.27	..	(-) 479.27
	796 Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)					
132.	007 National Mission on Ayush including Mission on Medicinal Plants (Central Share) (OCASPS) [HF]				
	O	307.67	307.67	..	(-) 307.67
State Development Schemes					
133.	008 National Mission on Ayush including Mission on Medicinal Plants (State Share) (OCASPS) [HF]				
	O	118.27	118.27	..	(-) 118.27
	03 Medical Education, Training and Research				
	105 Allopathy				
State Development Schemes (Central Assistance)					
134.	023 Upgradation/Strengthening of Nursing Services under Human Resources in Health and Medical Education (Central Share) (OCASPS) [HF]				
	O	110.00	110.00	..	(-) 110.00
135.	032 Establishment of New Medical Colleges attached with District/Referral Hospitals (Central Share) (OCASPS) [HF]				
	O	21,000.00	21,000.00	..	(-) 21,000.00
136.	036 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (Central Share) (OCASPS) [HF]				
	O	10,350.00	10,350.00	..	(-) 10,350.00
State Development Schemes					
137.	034 Upgradation/Strengthening of Nursing Services under Human Resources in Health and Medical Education(State Share) (OCASPS) [HF]				
	O	200.00	200.00	..	(-) 200.00
138.	037 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (State Share) (OCASPS) [HF]				
	O	5,150.00	5,150.00	..	(-) 5,150.00
	789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)					
139.	013 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (Central Share) (OCASPS) [HF]				
	O	200.00	200.00	..	(-) 200.00

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
140.	015 Upgradation of State Government Medical Colleges for increasing MBBS seats under Human Resources for Health & Medical Education (Central Share) (OCASPS) [HF]			
	O 110.01	110.01	..	(-) 110.01
State Development Schemes				
141.	014 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (State Share) (OCASPS) [HF]			
	O 1,750.00	1,750.00	..	(-) 1,750.00
796 Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)				
142.	019 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (Central Share) (OCASPS) [HF]			
	O 1,719.12	1,719.12	..	(-) 1,719.12
State Development Schemes				
143.	020 Strengthening & Upgradation of State Government Medical Colleges for increasing PG Seats under Human Resources for Health & Medical Education (State Share) (OCASPS) [HF]			
	O 1,050.00	1,050.00	..	(-) 1,050.00
04 Public Health				
200 Other Programmes				
State Development Schemes (Central Assistance)				
144.	007 State Drug Regulatory System (Central Share) (OCASPS) [HF]			
	O 200.00	200.00	..	(-) 200.00
State Development Schemes				
145.	010 Procurement of Equipment (State Share of EAP-World Bank) EAP [HF]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
146.	001 State Drug Regulatory System (Central Share) (OCASPS) [HF]			
	O 200.00	200.00	..	(-) 200.00
State Development Schemes				
147.	002 State Drug Regulatory System (State Share) [HF]			
	O 297.60	297.60	..	(-) 297.60
796 Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)				
148.	001 State Drug Regulatory System (Central Share) [HF]			
	O 110.00	110.00	..	(-) 110.00
State Development Schemes				
149.	002 State Drug Regulatory System (State Share) (OCASPS) [HF]			
	O 297.60	297.60	..	(-) 297.60

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	06 Public Health			
	800 Other Expenditure			
State Development Schemes				
150.	001 Improvement of Health Transport Organisations [HF]			
	O 144.37	144.37	..	(-) 144.37
	80 General			
	001 Direction and Administration			
State Development Schemes				
151.	004 Additional State Share (Top Up) for Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (OCASPS) [HF]			
	O 400.00	400.00	..	(-) 400.00
Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).				
4059 Capital Outlay on Public Works				
	01 Office Buildings			
	051 Construction			
State Development Schemes				
152.	116 Construction of Office Building under H & FW Department [HF]			
	O 300.00	300.00	3.70	(-) 296.30
4210 Capital Outlay on Medical and Public Health				
	01 Urban Health Services			
	110 Hospital and Dispensaries			
Administrative Expenditure				
153.	001 Machinery & Equipments for Hospitals in Urban Area [HF]			
	O 5,600.00	5,600.00	4,023.23	(-) 1,576.77
State Development Schemes (Central Assistance)				
154.	021 National Mission on Ayush including Mission on Medicinal Plants (Central Share) (OCASPS) [HF]			
	O 2,961.00	2,961.00	866.35	(-) 2,094.65
State Development Schemes				
155.	022 National Mission on Ayush including Mission on Medicinal Plants (State Share) (OCASPS) [HF]			
	O 1,440.68	1,440.68	577.57	(-) 863.11
156.	026 Additional State Share (Top Up) for National Mental Health Programme under Tertiary Care Programs (OCASPS) [HF]			
	O 400.00	400.00	54.12	(-) 345.88

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	800 Other Expenditure			
	State Development Schemes			
157.	022 Improvement of District Level Health Administration [HF]			
	O 1,000.00	1,000.00	449.51	(-) 550.49
158.	038 Improvement of Homoeopathic Institution [HF]			
	O 1,400.00	1,400.00	343.28	(-) 1,056.72
159.	039 Improvement of Ayurvedic Institution [HF]			
	O 1,350.00	1,350.00	425.90	(-) 924.10
	03 Medical Education, Training and Research			
	105 Allopathy			
	State Development Schemes			
160.	005 Dental Education [HF]			
	O 2,600.00	2,600.00	1,252.23	(-) 1,347.77
161.	014 Nursing Education [HF]			
	O 6,311.04	6,311.04	1,285.27	(-) 5,025.77
162.	033 Establishment of New Medical Colleges attached with District/Referral Hospitals (State Share) (OCASPS) [HF]			
	O 10,000.00	10,000.00	2,700.00	(-) 7,300.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
163.	010 Medical Education [HF]			
	O 7,100.00	7,100.00	1,416.59	(-) 5,683.41
164.	011 Nursing Education [HF]			
	O 1,397.55	1,397.55	379.96	(-) 1,017.59
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
165.	001 Medical Education [HF]			
	O 5,100.00	5,100.00	1,316.92	(-) 3,783.08
166.	002 Nursing Education [HF]			
	O 419.26	419.26	133.62	(-) 285.64
	06 Public Health			
	200 Other Programmes			
	State Development Schemes			
167.	003 Improvement of Public Health Laboratories [HF]			
	O 510.00	510.00	62.65	(-) 447.35

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	80 General			
	001 Direction and Administration			
State Development Schemes				
168.	001 Implementation of Schemes under RIDF (RIDF) [HF]			
	O 7,500.00	7,500.00	6,664.40	(-) 835.60
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
169.	004 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) (OCASPS) [HF]			
	O 816.00	816.00	590.00	(-) 226.00
State Development Schemes				
170.	005 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share003) (OCASPS) [HF]			
	O 900.00	900.00	393.33	(-) 506.67
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
171.	003 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) (OCASPS) [HF]			
	O 353.00	353.00	94.00	(-) 259.00
State Development Schemes				
172.	004 Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) (OCASPS) [HF]			
	O 300.00	300.00	62.67	(-) 237.33

Reasons for saving in the above sub-heads have not been intimated (June 2025).

4210 Capital Outlay on Medical and Public Health

03 Medical Education, Training and Research

105 Allopathy

State Development Schemes

173.	016 Setting up of New Medical Colleges [HF]			
	O 38,280.00	35,512.67	9,239.48	(-) 26,273.19
	R (-) 2,767.33			

Reduction of fund through re-appropriation and Surrender was required for operation and Maintenance work of the 42 Super Specialty Hospitals, for payment of outstanding WBSEDCL, supply of different CAT furniture to NRS Medical College, Burdwan Medical College and Institute of Pharmacy, Jalpaiguri and for funding different pending PWD Civil and Electrical Schemes. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

789 Special Component Plan for Scheduled Castes

State Development Schemes

174. 002 District, Sub-Divisional and Other Urban Hospitals [HF]

O	32,500.00	32,000.00	8,089.96	(-) 23,910.04
R	(-) 500.00			

Reduction of fund through re-appropriation to other head of account was required for repairing and upgradation of 26 common toilet block, vertical extension of one floor with PUF insulated light structure wall and repair & upgradation work of entire fire fighting system of Swasthya Bhawan Building. However, reasons for overall saving have not been intimated (June 2025).

4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

800 Other Expenditure

State Development Schemes

175. 021 Mental Hospitals [HF]

O	1,047.68	1,041.34	327.09	(-) 714.25
R	(-) 6.34			

03 Medical Education, Training and Research

105 Allopathy

Administrative Expenditure

176. 031 Machinery & Equipment for Medical Education, Training & Research [HF]

O	255.00	230.75	94.40	(-) 136.35
R	(-) 24.25			

Reduction of fund through surrender was required for two projects named SITC of low Must and compound light along with repairing works at TMH under RATTIRER SHAATHI and Sinking of one Deep tube well and supply of fitting of water supply at Pratyay Half Way Home BMH and for procurement of different items at the 4 Medical Colleges and Hospitals. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4070 Capital Outlay on other Administrative Services

00

001 Direction and Administration

State Development Schemes

177.	039	Construction/repairing and upgradation in Swasthya Bhawan Building [HF]			
	S	0.01	}	500.01	90.00
	R	500.00			
					(-) 410.01

Creation of fund through token supplementary was required for capital expenditure of Secretariat and Directorate offices of the department. Enhancement of fund through re-appropriation was required for repairing and upgradation of 26 common toilet blocks, entire fire system and verticle extension of one floor with PUF insulated light structure at Swasthya Bhawan Building. However, reasons for overall saving have not been intimated (June 2025).

4210 Capital Outlay on Medical and Public Health

03 Medical Education, Training and Research

105 Allopathy

State Development Schemes

178.	013	Medical Education. [HF]			
	O	37,635.71	}	37,803.04	50,231.01
	R	167.33			
					+12,427.07

Enhancement of fund through re-appropriation was required for payment of outstanding bill of WBSEDCL and supply of different CAT furniture to NRS Medical College, Burdwan Medical College and Institute of Pharmacy, Jalpaiguri. However, reasons for overall excess have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4210 Capital Outlay on Medical and Public Health

80 General

001 Direction and Administration

State Development Schemes (Central Assistance)

179.	002	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (Central Share) (OCASPS) [HF]		
	O	2,917.00	2,917.00	5,794.00
				+2,877.00

State Development Schemes

180.	003	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (State Share) (OCASPS) [HF]		
	O	1,211.34	1,211.34	3,862.67
				+2,651.33

Reasons for excess in the above sub-heads have not been intimated (June 2025).

4210 Capital Outlay on Medical and Public Health

04 Public Health

107 Public Health Laboratories

State Development Schemes

181.	003	Food Safety on Wheels (FSWs) under Central Sector Scheme Strengthening of Food Testing system (State Share)" CN [HF]		
	S	0.01	0.01	295.32
				+295.31

80 General

001 Direction and Administration

State Development Schemes (Central Assistance)

182.	005	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (SNA-SPARSH) (SPARSH) [HF]		
	S	0.02	0.02	702.23
				+702.21

789 Special Component Plan for Scheduled Castes

State Development Schemes (Central Assistance)

183.	006	Pradhan Mantri Ayushman Bharat Health Infrastructure Mission (SNA-SPARSH) (SPARSH) [HF]		
	S	0.02	0.02	298.25
				+298.23

Token supplementary provision in the above sub-heads was required for New Service heads opened for Pradhan Mantri Ayushman Bharat Health Infrastructure Mission Scheme under SNA-SPARSH. However, reasons for overall excess in the above sub-heads have not been intimated (June 2025).

Grant No. 24 HEALTH & FAMILY WELFARE

Capital (*Charged*)

(i) The grant closed with a saving of ₹341.79 lakh (73.03 per cent of the total budget provision). No portion of the saving was surrendered by the department.

(ii) Supplementary provision of ₹467.99 lakh was required to repay to the Contingency Fund of the state.

(iii) Saving occurred as under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

110 Hospital and Dispensaries

State Development Schemes

184.	014 District, Sub-Division and other Urban Hospitals [HF]			
	S	467.99	467.99	126.20
				(-) 341.79

Creation of fund through supplementary provision was required to repay to the Contingency Fund from which advance was drawn. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 25 PUBLIC WORKS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2059 Public Works			
2205 Art and Culture			
2216 Housing			
2250 Other Social Services			
3054 Roads and Bridges			
3451 Secretariat-Economic Services			
Voted -			
Original	16,32,76,83		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	16,32,76,83	17,84,09,26	+1,51,32,43
Charged -			
Original	11,09,39		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	11,09,39	10,58,68	(-) 50,71
			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
5054 Capital Outlay on Roads and Bridges			
7075 Loans for Other Transport Services			
Voted -			
Original	61,62,10,26		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	61,62,10,26	46,15,52,15	(-) 15,46,58,11
Charged -			
Original	..		
Supplementary	57,69,50		
Amount surrendered during the year (31 March 2025)			
	57,69,50	56,88,18	(-) 81,32
			Nil
Notes and Comments -			
(i) During the year the department expended an amount of ₹69,92 thousand which falls under New Instrument of Service and an amount of ₹2,73,09,89 thousand under New Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.			
(ii) The expenditure in the appropriation excludes ₹2,25 thousand sanctioned in December 2021, ₹13,65 thousand sanctioned in November 2024 and ₹1,44,00 thousand sanctioned in March 2025 under the Major Head '5054' incurred from the Contingency Fund that remained un-recouped at the close of the year.			

Grant No. 25 PUBLIC WORKS

Revenue (Voted)

(i) The grant closed with an excess of ₹15,132.43 lakh (actual: ₹1,51,32,43,202) that requires regularisation by the State Legislature.

(ii) In view of such excess, surrender of fund of ₹200.50 lakh transpires to be injudicious.

(iii) Similar excess of ₹22,024.31 lakh (actual: ₹2,20,24,31,462) was also found in this section during 2023-2024.

(iv) Excess occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2059 Public Works

01 Office Buildings

053 Maintenance and Repairs

Administrative Expenditure

1.	003	Maintenance of other Government non-residential buildings by PWD (Civil) [PD]			
		O 9,100.00	9,115.55	10,597.42	+1,481.87
		R 15.55			

Enhancement of fund through re-appropriation was required for making payment of liabilities in connection with "Emergent Repair Work of Alipore Division, P.H.E". However, reasons for final excess in the above sub-head have not been intimated (June 2025).

2059 Public Works

01 Office Buildings

053 Maintenance and Repairs

Administrative Expenditure

2.	027	Maintenance of Government non-residential buildings by P.W.D (Civil) (P.W) [PD]			
		O 1,738.00	1,864.09	1,942.72	+78.63
		R 126.09			

No specific reason for enhancement of fund through re-appropriation and the reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2059 Public Works			
	01 Office Buildings			
	053 Maintenance and Repairs			
	Administrative Expenditure			
3.	050 Maintenance and repairs of State Secretariat Building at Nabanna [PD]			
	O 1,541.00	1,541.00	1,865.95	+324.95
	2216 Housing			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
	Administrative Expenditure			
4.	002 Maintenance and repairs Government residential buildings by PWD (Civil) [PD]			
	O 1,720.00	1,720.00	1,909.75	+189.75
	3054 Roads and Bridges			
	01 National Highways			
	337 Road Works			
	Administrative Expenditure			
5.	003 Expenditure on repairing and maintenance of National Highways [PD]			
	O 413.76	413.76	499.28	+85.52
	04 District and Other Roads			
	800 Other Expenditure			
	Administrative Expenditure			
6.	001 Other Expenditure under P W Department [PD]			
	O 6,650.00	6,650.00	7,438.36	+788.36
	Reasons for final excess in the above sub-heads have not been intimated (June 2025).			

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3054 Roads and Bridges			
	80 General			
	797 Transfer to Reserve Funds/ Deposit Account			
Administrative Expenditure				
7.	001 Transfer to the deposit account for subventions from Central Road Fund [PD]	..	27,275.00	+27,275.00

Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2025).

(v) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2216 Housing			
	01 Government Residential Buildings			
	107 Police Housing			
Administrative Expenditure				
8.	004 Maintenance and repairs of Government residential buildings of Police Housing Schemes by PWD (Civil) [PD]			
	O 355.00	268.00	267.54	(-) 0.46
	R (-) 87.00			

Fund was reduced through re-appropriation for making payment of liabilities in connection with Emergent Repair Work of Alipore Division, P.H.E office at the 5th Floor due to fire breakout at 45 G.C. Avenue, Kolkata-700013. Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2059	Public Works			
	01 Office Buildings			
	053 Maintenance and Repairs			
	Administrative Expenditure			
9.	001 Maintenance of Writers Building, etc. [PD]			
	O 2,073.30	2,073.30	1,714.56	(-) 358.74
10.	005 Maintenance of the Government non-residential buildings by P.W.(CB) Department [PD]			
	O 1,160.00	1,160.00	924.08	(-) 235.92
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
11.	003 Superintendence [PD]			
	O 3,976.66	3,976.66	3,819.44	(-) 157.22
	3054 Roads and Bridges			
	03 State Highways			
	103 Maintenance and Repairs			
	State Development Schemes			
12.	001 Work Charged Establishment - Road Works under PW (Roads) Department [PD]			
	O 3,501.00	3,501.00	3,014.46	(-) 486.54
	337 Road Works			
	Administrative Expenditure			
13.	001 Road Works under P W (Roads) Department [PD]			
	O 1,960.00	1,960.00	1,652.29	(-) 307.71
	04 District and Other Roads			
	800 Other Expenditure			
	Administrative Expenditure			
14.	002 Other Expenditure under P W (Roads) Department [PD]			
	O 14,200.00	14,200.00	11,865.22	(-) 2,334.78
	80 General			
	001 Direction and Administration			
	State Development Schemes			
15.	001 Development of State Roads Establishment for Development of State Roads (Other than Special Roads) [PD]			
	O 493.00	493.00	124.92	(-) 368.08

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
797	Transfer to Reserve Funds/ Deposit Account			
Administrative Expenditure				
16.	006 Transfer to West Bengal Transport Infrastructure Development Fund (WBTIDF) [PD]			
	O	20,921.00	19,217.22	(-) 1,703.78

West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹19,217.22 lakh has been debited to the head of account 5054-80-797-001 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-002-WBTIDF-Road and Bridges in terms of Finance Department, Government of WB, order No. 184 (Sanc)-FB dated 30.06.2025.

The expenditure of ₹61,664.18 lakh was incurred against the available fund of ₹81,000.61 lakh (that includes an opening balance of ₹19,336.43 lakh (Cr.) and receipt of ₹61,664.18 lakh leaving a closing balance of ₹19,336.43 lakh (Cr.) in the Fund.

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2024-2025.

800 Other Expenditure

Administrative Expenditure

17.	009 Decorative arrangement for important days and Persons Republic Day Parade [PD]			
	O	391.40	273.01	(-) 118.39

Reasons for final saving in the above sub-heads from Sl. No. 9 to Sl. No. 17 have not been intimated (June 2025).

2059 Public Works

80 General

051 Construction

State Development Schemes

18.	001 Construction of Crematorium under Baitarini Project [PD]			
	O	1,700.00	1,700.00	..
				(-) 1,700.00

Reasons for non-utilisation of entire budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2059 Public Works

80 General

001 Direction and Administration

Administrative Expenditure

19.	004	Execution [PD]			
		O	38,801.65	38,794.65	33,680.32
		R	(-) 7.00		(-) 5,114.33

Reduction of fund through re-appropriation was required for making payment of HTC/LTC claims of the employees of PWD, for making payment of pending interim relief to the employees of PWD, for making payment of arrear rent of KIT Building, P-16, Indian Exchange Place Extension, Kolkata- 700073. Reasons for final saving in the above sub-head have not been intimated (June 2025).

2059 Public Works

01 Office Buildings

051 Construction

Administrative Expenditure

20.	011	Public Works Department [PD]			
		O	103.00	94.36	..
		R	(-) 8.64		(-) 94.36

Reduction of fund through re-appropriation was required for making payment of the work 'Creation of Public Work Department Diary (Book) including Layout, and Designing Works, Art Works, Printing and Fabrication Work and for liabilities in connection with Emergent Repair Work of Alipore Division, P.H.E'. Reasons for non-utilisation of the entire residual budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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3054 Roads and Bridges

80 General

001 Direction and Administration

Administrative Expenditure

21.	002	Public Works (Roads) Directorate [PD]			
	O	17,827.29	17,633.26	16,464.34	(-) 1,168.92
	R	(-) 194.03			

Reduction of fund through surrender was required for making payment of wages to private securities personnel engaged through private manpower agencies for 2024-2025. Fund was also re-appropriated to this sub-head for clearing the payment of Dearness Allowance, as component of salary of regular employees of P.W (Roads) Directorate for the financial year 2024-2025. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

(vi) Suspense: Consequent upon the abolition of the 'LOC' system of drawal of fund by works department the operation of suspense head has been dispensed with from 2014-2015. The position of the outstanding balance not yet cleared has been summarized below-

Major Head and Detailed Units	Opening Balance Debit (+) Credit (-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit (+) Credit (-)
2059 Public Works					
01 Office Buildings					
799 Suspense					
Non Plan					
001 Public Works Department (Construction Board) [PD]					
65 Cash Settlement Suspense Account	+500.50	+0.00	+0.00	+0.00	+500.50
75 Purchase	(-)1,917.70	+0.00	+0.00	+0.00	(-)1,917.70
89 Stock	+2,339.50	+0.00	+0.00	+0.00	+2,339.50
90 Miscellaneous Works	+4,170.16	+0.00	+0.00	+0.00	+4,170.16
Total	+5,092.46	+0.00	+0.00	+0.00	+5,092.46
002 Public Works Directorate [PD]					
65 Cash Settlement Suspense Account	+56,569.20	+0.00	+0.00	+0.00	+56,569.20
75 Purchase	(-)23,996.91	+0.00	+0.00	+0.00	(-)23,996.91
89 Stock	+66,892.19	+0.00	+0.00	+0.00	+66,892.19
90 Miscellaneous Works	+14,890.07	+0.00	+0.00	+0.00	+14,890.07
Total	+1,14,354.55	+0.00	+0.00	+0.00	+1,14,354.55
3054 Roads and Bridges					
80 General					
799 Suspense					
Non Plan					
001 Suspense [PD]					
89 Stock	+9.14	+0.00	+0.00	+0.00	+9.14
Total	+9.14	+0.00	+0.00	+0.00	+9.14

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
Revenue (Charged)				
(i) The appropriation closed with a saving of ₹50.71 lakh (4.57 per cent of the total budget provision) which is less than the permissible ceiling of 5 per cent.				
(ii) However, deviation between expenditure and budget provision has been noticed in some sub-heads under this section.				
(iii) Saving occurred as under:				

2059 Public Works

80 General

001 Direction and Administration

Administrative Expenditure

22. 004 Execution [PD]

O	563.42	563.42	513.24	(-) 50.18
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Reasons for final saving in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹1,54,658.11 lakh (25.10 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during the last four years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	61,849.22	8.79
2022-2023	39,503.74	6.79
2021-2022	77,801.00	14.35
2020-2021	89,437.47	18.32

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

23.	012	Construction of office buildings of PWD Civil [PD]		
	O	16,095.00	16,095.00	1,776.45
				(-) 14,318.55
24.	020	Construction of office buildings of PWD (Electrical) [PD]		
	O	1,200.00	1,200.00	352.04
				(-) 847.96
25.	023	Installation and Commission of HICOM Exchange at Writers Buildings [PD]		
	O	366.00	366.00	7.45
				(-) 358.55
	800	Other Expenditure		

State Development Schemes

26.	001	works related to system for Data, Voice, Internet connectivity and ICT Services [PD]		
	O	473.00	473.00	317.32
				(-) 155.68
	60	Other Buildings		
	051	Construction		

State Development Schemes

27.	021	Construction of Buildings other than office buildings under PWD [PD]		
	O	3,000.00	3,000.00	233.59
				(-) 2,766.41

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges				
	<i>03 State Highways</i>			
	337 Road Works			
State Development Schemes				
28.	011 Improvement of State Roads & Bridges [PD]			
	O 87,545.00	87,545.00	73,253.50	(-) 14,291.50
29.	012 Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) [PD]			
	O 5,100.00	5,100.00	659.34	(-) 4,440.66
30.	013 Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) (WBETF) [PD]			
	O 3,000.00	3,000.00	512.07	(-) 2,487.93
31.	014 Electrical works on Roads & Bridges (Electrical) [PD]			
	O 152.00	152.00	23.44	(-) 128.56
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
32.	003 Improvement of State Roads & Bridges [PD]			
	O 26,500.00	26,500.00	5,553.95	(-) 20,946.05
33.	004 Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) (WBETF) [PD]			
	O 6,400.00	6,400.00	2,455.00	(-) 3,945.00
34.	005 Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) (WBETF) [PD]			
	O 5,000.00	5,000.00	143.55	(-) 4,856.45
	796 Tribal Areas Sub-Plan			
State Development Schemes				
35.	003 Improvement of State Roads & Bridges [PD]			
	O 8,500.00	8,500.00	4,898.72	(-) 3,601.28
36.	004 Development of State Roads and Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) (WBETF) [PD]			
	O 600.00	600.00	19.43	(-) 580.57
37.	005 Development of State Roads & Bridges by West Bengal Compensatory Entry Tax Fund (WBCETF) (WBETF) [PD]			
	O 4,900.00	4,900.00	598.33	(-) 4,301.67
	800 Other Expenditure			
State Development Schemes				
38.	001 Development of State Roads (other than BMS) [PD]			
	O 425.00	425.00	110.76	(-) 314.24

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
39.	003 I.T Investment [PD]			
	O 250.00	250.00	147.03	(-) 102.97
40.	004 I.T Investment [PD]			
	O 1,613.00	1,613.00	933.58	(-) 679.42
	04 District and Other Roads			
	337 Road Works			
State Development Schemes				
41.	002 Development of State Roads- District Roads [PD]			
	O 66,000.00	66,000.00	65,078.34	(-) 921.66
42.	003 Development of State Roads- Rural Roads [PD]			
	O 18,982.00	18,982.00	9,059.06	(-) 9,922.94
43.	006 Scheme under RIDF (Roads) (RIDF) [PD]			
	O 28,084.00	28,084.00	15,544.83	(-) 12,539.17
44.	007 Scheme under RIDF (RIDF) [PD]			
	O 13,750.00	13,750.00	10,299.39	(-) 3,450.61
45.	020 Railway Safety Works under Public Works(Roads) Department [PD]			
	O 3,600.00	3,600.00	2,503.00	(-) 1,097.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
46.	001 Construction [PD]			
	O 900.00	900.00	50.00	(-) 850.00
47.	003 Scheme under RIDF (Roads) (RIDF) [PD]			
	O 10,738.00	10,738.00	5,943.58	(-) 4,794.42
48.	005 Development of State Roads [PD]			
	O 1,800.00	1,800.00	797.78	(-) 1,002.22
49.	010 Scheme under RIDF (RIDF) [PD]			
	O 9,625.00	9,625.00	7,209.29	(-) 2,415.71
	796 Tribal Areas Sub-Plan			
State Development Schemes				
50.	001 Development of State Roads (Construction) [PD]			
	O 900.00	900.00	51.55	(-) 848.45
51.	003 Scheme under RIDF (Roads) (RIDF) [PD]			
	O 2,478.00	2,478.00	1,371.59	(-) 1,106.41
52.	010 Scheme under RIDF (RIDF) [PD]			
	O 4,125.00	4,125.00	3,104.44	(-) 1,020.56

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	05 Roads			
	337 Road Works			
State Development Schemes				
53.	001 Procurement of Land for Construction of Roads, Bridges/Extension of Roads [PD]			
	O 3,000.00	3,000.00	1,775.74	(-) 1,224.26
	80 General			
	800 Other Expenditure			

Central Sector Scheme

54.	009 Programme for Roads and Bridges under Central Road Fund (Central Share) (CRF) [PD]			
	O 4,000.00	4,000.00	3,390.30	(-) 609.70

Central Road and Infrastructure Fund

The erstwhile Central Road Fund (CRF) has been renamed as the Central Road and Infrastructure Fund (CRIF) vide GoI's Gazette notification dated 31-03-2018. The CRIF will be used for development and maintenance of National Highways, Railway projects, improvement of safety in Railways, State and Rural roads and other infrastructure, etc.

In terms of the extant accounting procedure, the grants received by the State from the Centre are to be initially booked as Revenue Receipts under Major Head 1601. Thereafter, the amount so received is to be transferred by the State Government to the Public Account under Major Head 8449- 103- Subventions from Central Road and Infrastructure Fund by per contra debit to the head 3054-80-797-001- Transfer to the deposit account for subventions from central road fund (CRF).

The expenditure of ₹3,390.30 lakh was incurred against the available fund of ₹43,556.85 lakh (that includes an opening balance of ₹16,281.85 lakh (Cr.) & receipt of ₹27,275.00 lakh during the year), leaving a closing balance of ₹40,166.55 lakh (Cr.) in the Fund.

The opening balance and yearly transactions of the fund are detailed in statement No. 21 of the Finance Accounts for 2024-2025.

7075 Loans for Other Transport Services

- 01 Roads and Bridges
- 190 Loans to Public Sector and Other Undertakings

Administrative Expenditure

55.	002 Loans to Britannia Engineering Ltd. [PD]			
	O 1,216.01	1,216.01	749.88	(-) 466.13

Reasons for final saving in the above sub-heads mentioned under Sl. nos. 23 to 55 intimated (June 2025).

5054 Capital Outlay on Roads and Bridges

- 80 General
- 797 Transfer to Reserve Funds/ Deposit Account

Central Sector Scheme

56.	003 Programme for Roads and Bridges under Central Road Fund (CRF) (CRF) [PD]			
	O 30,000.00	30,000.00	..	(-) 30,000.00

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5054 Capital Outlay on Roads and Bridges					
	03 State Highways				
	052 Machinery and Equipment				
State Development Schemes					
57.	001 Development of State Roads [PD]				
	O 950.00	950.00	..	(-) 950.00	
	797 Transfer To Reserve funds/ Deposit Account				
State Development Schemes					
58.	003 West Bengal Compensatory Entry Tax Fund (WBCETF) (WBETF) [PD]				
	O 25,000.00	25,000.00	..	(-) 25,000.00	
Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).					
5054 Capital Outlay on Roads and Bridges					
	04 District and Other Roads				
	796 Tribal Areas Sub-Plan				
State Development Schemes					
59.	004 Development of State Roads- District Roads [PD]				
	O 14,300.00	5,503.59	2,232.25	(-) 3,271.34	
	R (-) 8,796.41				
Reduction of fund through re-appropriation was required for making payment of liabilities in connection with implementation of 14 ongoing projects of PWD under SDS. However, reasons for final saving in the above sub-head have not been intimated (June 2025).					

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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5054 Capital Outlay on Roads and Bridges

04 District and Other Roads

789 Special Component Plan for Scheduled Castes

State Development Schemes

60.	004	Development of State Roads- District Roads [PD]			
		O 64,650.00	60,333.16	35,085.89	(-) 25,247.27
		R (-) 4,316.84			

Reduction of fund through re-appropriation was required for making payment of liabilities in connection with implementation of 15 ongoing/ completed projects under SDS. Reasons for final saving in the above sub-head have not been intimated (June 2025).

(v) Excess occurred mainly under:

Sl. No.	Head	Total grant	Actual Expenditure (₹ in lakh)	Excess (+) Saving (-)
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5054 Capital Outlay on Roads and Bridges

03 State Highways

337 Road Works

State Development Schemes

61.	001	Development of State Roads(Construction) [PD]			
		O 25,000.00	38,113.26	43,595.29	+5,482.03
		R 13,113.26			

Enhancement of fund through re-appropriation was required for making payment of liabilities in connection with various ongoing projects, undertaken by PWD under SDS, for widening and strengthening of existing road corridor connecting Mogra on SH 13 in Hoogly district, construction of proposed 6-Lane elevated connector between Belghoria Expressway & Kalyani Expressway, for direct purchase of land required for the construction of a bridge over Bhagirathi River. Connecting Kalna and Santipur, for making payment of Liabilities in connection for completing works under CRIF scheme in anticipation of receipt of the same from GOI. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 25 PUBLIC WORKS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5054 Capital Outlay on Roads and Bridges			
	03 State Highways			
	337 Road Works			
	Central Sector Scheme			
62.	016 Programme for Roads and Bridges under Central Road Fund (Central Share) CRF (CRF) [PD]			
	O 26,000.00	26,000.00	37,061.87	+11,061.87
	State Development Schemes			
63.	015 Special Infrastructure Projects [PD]			
	O 60,000.00	60,000.00	79,417.71	+19,417.71
	04 District and Other Roads			
	337 Road Works			
	State Development Schemes			
64.	029 Share of Railway for Projects under ROB [PD]			
	O 1,600.00	1,600.00	2,224.41	+624.41
	80 General			
	190 Investments in Public Sector and Other Undertakings			
	State Development Schemes			
65.	001 West Bengal Highway Development Corporation Ltd. [PD]			
	O 300.00	300.00	2,096.89	+1,796.89
	797 Transfer to Reserve Funds/ Deposit Account			
	State Development Schemes			
66.	001 West Bengal Transport Infrastructure Development Fund (WBTIDF) [PD]			
	O 27,028.79	27,028.79	39,997.43	+12,968.64

West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹39,997.43 lakh has been debited to the head of account 5054-80-797-001 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-002-WBTIDF-Road and Bridges in terms of Finance Department, Government of WB, order No. 184 (Sanc)-FB dated 30.06.2025.

The expenditure of ₹61,664.18 lakh was incurred against the available fund of ₹81,000.61 lakh (that includes an opening balance of ₹19,336.43 lakh (Cr.) and receipt of ₹61,664.18 lakh leaving a closing balance of ₹19.336.43 lakh (Cr.) in the Fund.

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2024-2025.

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 25 PUBLIC WORKS

(vi) **Suspense:** Consequent upon the abolition of the 'LOC' system of drawal of fund by works department the operation of suspense head has been dispensed with from 2014-2015. The position of the outstanding balance not yet cleared has been summarized below-

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

Major Head and Detailed Units	Opening Balance Debit (+) Credit (-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit (+) Credit (-)
5054 Capital Outlay on Roads and Bridges					
03 State Highway					
799 Suspense					
Plan STATE PLAN (ANNUAL PLAN & XII TH PLAN)					
SP001 Development of State Roads [PD]					
65 Cash Settlement Suspense Account	+ 19,662.24	+0.00	+0.00	+0.00	+ 19,662.24
75 Purchase	(-) 6,151.63	+0.00	+0.00	+0.00	(-) 6,151.63
89 Stock	+ 41,590.15	+0.00	+0.00	+0.00	+ 41,590.15
90 Miscellaneous Works	+ 15,506.42	+0.00	+0.00	+0.00	+ 15,506.42
Total	+ 70,607.18	+0.00	+0.00	+0.00	+ 70,607.18

Capital (*Charged*)

(i) The appropriation closed with a saving of ₹81.32 lakh (1.41 per cent of the total budget provision) which is within the permissible limits of 5 per cent.

(ii) However, variation was noticed between expenditure and budget provision in some sub-heads under this section.

Grant No. 25 PUBLIC WORKS

(iii) Saving occurred as under:

Sl. No.	Head	Total appropriation	Actual Expenditure (₹ In lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
State Development Schemes				
67.	012 Construction of office buildings of PWD Civil [PD]			
	S	1,313.77	1,247.52	(-) 66.25

Creation of fund through supplementary provision was required for payment of decretal dues drawn from Contingency Fund during the Current financial year of 2024-2025. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 28 HOUSING (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2216 Housing			
2251 Secretariat-Social Services			
2852 Industries			
Voted -			
Original	1,32,51,87		
Supplementary	67,20,15		
	1,99,72,02	1,91,81,08	(-) 7,90,94
Amount surrendered during the year (31 March 2025)			11,78

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4210 Capital Outlay on Medical and Public Health
4216 Capital Outlay on Housing
5452 Capital Outlay on Tourism

Voted -			
Original	1,49,50,00		
Supplementary	1		
	1,49,50,01	1,36,06,88	(-) 13,43,13
Amount surrendered during the year (31 March 2025)			16,10,19

Notes and Comments –

(i) During the year the department incurred expenditure of ₹3,35,32 thousand which falls under New Instrument of Service and ₹67 thousand under New Service that stood un-authorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹790.94 lakh (3.92 per cent of the total budget provision) that is within the permissible limit of 5 per cent. However, some remarkable variations were noticed in this section between budget provision and expenditure.

Grant No. 28 HOUSING

(ii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2216 Housing			
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
1.	001 Housing Directorate [HO]			
	O 3,971.64	3,971.64	3,750.33	(-) 221.31

Reasons for saving in the above sub-head have not been intimated (June 2025).

	2216 Housing			
	80 General			
	800 Other Expenditure			
	State Development Schemes			
2.	001 Works-Charged Establishment [HO]			
	O 4,300.00 } 3,965.54		3,052.82	(-) 912.72
	R (-) 334.46 }			

Reduction of fund through re-appropriation from this sub-head was stated to be required for the purpose of meeting the administrative expenditure under Chaa Sundari Extension Scheme. Reasons for saving in the above sub-head have not been intimated (June 2025).

Grant No. 28 HOUSING

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2216 Housing

03 Rural Housing

107 Housing for permanent Tea Garden workers

State Development Schemes

3.	001 CHAA SUNDARI [HO]			
	S	6,628.60	6,963.06	7,387.63
	R	334.46		
				+424.57

Creation of fund through supplementary provision was stated to be required for beneficiaries of CHAA SUNDARI Scheme. Further, additional fund through re-appropriation was required for administrative expenditure under CHAA SUNDARI Scheme. However, reasons for final excess have not been intimated (June 2025).

2216 Housing

07 Other Housing

001 Direction and Administration

Administrative Expenditure

4.	001 Estate Management Estate Directorate [HO]			
	O	2,628.86	2,628.86	2,761.92
				+133.06
5.	002 Government Housing Schemes [HO]			
	O	410.00	410.00	549.50
				+139.50

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹1,343.13 lakh (8.98 per cent of the total budget provision).
- (ii) In view of the saving of ₹1,343.13 lakh in the grant, surrender of ₹1,610.19 lakh during the year proved to be injudicious.
- (iii) Token supplementary grant of ₹0.01 lakh was obtained by the department for funding newly opened head of account under the Major Head 4059 considering savings available in the same section of the Grants.

Grant No. 28 HOUSING

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4210 Capital Outlay on Medical and Public Health

01 Urban Health Services

200 Other Health Schemes

State Development Schemes

6.	001	Construction of Night Shelters within Hospital Compound for Patient Parties [HO]			
	O	500.00	49.71	49.36	(-) 0.35
	R	(-) 450.29			

4216 Capital Outlay on Housing

01 Government Residential Buildings

700 Other Housing

State Development Schemes

7.	001	Construction of Guest House [HO]			
	O	600.00	4.35	4.30	(-) 0.05
	R	(-) 595.65			

02 Urban Housing

105 Rental Housing Scheme

State Development Schemes

8.	001	Construction of Houses under Rental Housing Schemes for State Government Employees [HO]			
	O	2,000.00	1,500.00	1,458.96	(-) 41.04
	R	(-) 500.00			
9.	002	Rental Housing Scheme for Working Women-One room Apartment [HO]			
	O	178.00	75.24	75.23	(-) 0.01
	R	(-) 102.76			
10.	003	Repair and renovation of Rental Housing Estates [HO]			
	O	5,000.00	2,791.96	2,659.54	(-) 132.42
	R	(-) 2,208.04			

Reduction of funds through re-appropriation and surrender from the above sub-heads was stated to be required for meeting the expenditure towards construction of single storied dwelling units under Chaa Sundari Scheme. Reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 28 HOUSING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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- 4216 Capital Outlay on Housing
02 Urban Housing
109 Housing Scheme for WBCS Officers

State Development Schemes

11. 001 Akanksha Housing Scheme for WBCS (Exe) Cadre Officers [HO]

O	100.00	..	..	..
R	(-) 100.00			

Entire fund was withdrawn through re-appropriation from the above sub-head for meeting the expenditure towards construction of single storied dwelling units under Chaa Sundari Scheme.

- 4216 Capital Outlay on Housing
02 Urban Housing
800 Other Expenditure

State Development Schemes

12. 003 Administrative Improvement - Construction of Office-cum Residential Complexes for Field Officers [HO]

O	500.00	83.11	35.28	(-) 47.83
R	(-) 416.89			

Reduction of fund through re-appropriation from the above sub-head was stated to be required for repair and renovation work of the existing Staff Quarter Building to convert into office building to accommodate the office of the Director and meeting the expenditure towards construction of single storied dwelling units under Chaa Sundari Scheme. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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- 4216 Capital Outlay on Housing
03 Rural Housing
102 Provision of House site to the landless

State Development Schemes

13. 001 Scheme for Cha Sundari [HO]

O	6,000.00	8,808.26	9,298.05	+489.79
R	2,808.26			

Reduction of ₹200 lakh through surrender was done for disbursement of 2nd instalment of to 500 beneficiaries in Uttar Dinajpur district under the CHAA SUNDARI EXTENTION scheme. Further enhancement ₹3,008.26 lakh through re-appropriation to the above sub-head was stated to be required for construction of single storied dwelling units under the CHA SUNDARI Housing Scheme in the districts of Alipurduar and Jalpaiguri. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

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

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2059 Public Works			
2202 General Education			
2205 Art and Culture			
2220 Information and Publicity			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat-Social Services			
Voted -			
Original	8,71,74,85		
Supplementary	5		
	8,71,74,90	5,80,11,16	(-) 2,91,63,74
Amount surrendered during the year (31 March 2025)			80,63,93

CAPITAL -

Major Head

4059 Capital Outlay on Public Works
4202 Capital Outlay on Education, Sports, Art and Culture
4220 Capital Outlay on Information and Publicity
6220 Loans for Information and Publicity
6875 Loans for other Industries

Voted -			
Original	1,09,32,50		
Supplementary	..		
	1,09,32,50	17,89,54	(-) 91,42,96
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments -

(i) During the year department incurred expenditure of ₹94,44 thousand and ₹13,43 thousand that falls under New Service and New Instrument of Service respectively. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Revenue (Voted)

(i) The grant closed with a saving of ₹29,163.74 lakh (33.45 per cent of total budget provision). Out of such saving department surrendered ₹8,063.93 lakh during the year which is 27.65 per cent of the total saving.

(ii) Token supplementary grant of ₹0.05 lakh was made to finance some newly opened heads of accounts under major heads '2205-Art and Culture' and '2235-Social Security and Welfare'.

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	22,361.90	27.55
2022-2023	20,051.91	27.33
2021-2022	21,732.34	30.21
2020-2021	11,049.80	17.45
2019-2020	12,378.65	20.94

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2220 Information and Publicity			
	60 Others			
	102 Information Centres			

Administrative Expenditure

1.	002 District and Sub-Division Offices [IC]			
	O	1,807.72	1,816.35	1,682.69
	R	8.63		
				(-) 133.66

Enhancement of fund through re-appropriation in the above sub-head was done for payment of electricity bills of DICO, SDICO and other offices up to March 2025. Reasons for saving have not been intimated (June 2025).

2205 Art and Culture

00

102 Promotion of Arts and Culture

Administrative Expenditure

2.	031 Maintenance and Security at Complex Rabindra Sadan-Nandan-Bangla Academy-Sisir Mancha-Kolkata Information Centre-Rajya Charukala Parshad [IC]			
	O	211.87	26.53	6.52
	R	(-) 185.34		
				(-) 20.01

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2220 Information and Publicity			
	60 Others			
	102 Information Centres			
	Administrative Expenditure			
3.	001 Offices at Head Quarters [IC]			
	O 2,320.42	1,823.38	1,731.12	(-) 92.26
	R (-) 497.04			
	Fund was re-appropriated from above sub-heads to release fund under head of account '2205-00-102-042-78-00-V' for payment of bills of M/s WTL and M/s Star Security & Detective Agency and housekeeping security charges, stage management bills of Dinabandhu Mancha etc. Reasons for saving in the above sub-heads have not been intimated (June 2025).			
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
4.	050 Lok Prasar Prakalpa under Jai Bangla [IC]			
	O 25,800.00	20,512.59	17,762.75	(-) 2,749.84
	R (-) 5,287.41			
	No specific reason for surrender of fund has been intimated by the department. Reasons for saving have also not been intimated (June 2025).			
	2205 Art and Culture			
	00			
	102 Promotion of Arts and Culture			
	State Development Schemes			
5.	004 Financial assistance to distinguished persons of Arts and Letters [IC]			
	O 363.00	363.00	28.68	(-) 334.32
6.	021 Training, Workshop, Seminar, Symposium etc. [IC]			
	O 620.00	620.00	157.45	(-) 462.55
7.	043 Digitization, Documentation, Publication etc. [IC]			
	O 353.00	353.00	133.41	(-) 219.59
8.	047 Organisation of cultural programmes, fairs and festivals [IC]			
	O 14,000.00	14,000.00	4,075.69	(-) 9,924.31

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
9.	049 Bangla Sangeet Mela [IC]			
	O	1,045.00	1,045.00	405.89 (-) 639.11
10.	051 Financial Assistance to Cultural Institutions for Promotion of Drama, Music and other Cultural Activities [IC]			
	O	950.00	950.00	220.00 (-) 730.00
11.	052 Fairs and Festivals [IC]			
	O	1,500.00	1,500.00	337.18 (-) 1,162.82
	103 Archaeology			
State Development Schemes				
12.	009 Grants-in-aid to West Bengal Heritage Commission [IC]			
	O	1,597.00	1,597.00	295.97 (-) 1,301.03
13.	046 Exploration and Excavation/Preservation of Historical Monuments in West Bengal [IC]			
	O	725.00	725.00	119.78 (-) 605.22
	107 Museums			
State Development Schemes				
14.	006 Setting up of memorials at Historical sites. [IC]			
	O	100.00	100.00	7.26 (-) 92.74
	800 Other Expenditure			
State Development Schemes				
15.	003 Construction and Renovation of Public Halls [IC]			
	O	3,910.00	3,910.00	550.81 (-) 3,359.19
16.	005 Financial Assistance to distressed persons in the field of Culture [IC]			
	O	600.00	600.00	11.70 (-) 588.30
17.	007 Awards (for drama, music etc.) [IC]			
	O	525.00	525.00	149.80 (-) 375.20
18.	018 Construction and Development of Rabindra Cultural Institution [IC]			
	O	220.00	220.00	48.81 (-) 171.19
19.	043 Construction of Natya Academy Bhawan [IC]			
	O	125.00	125.00	14.76 (-) 110.24

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2220 Information and Publicity				
	01 Films				
	800 Other Expenditure				
	State Development Schemes				
20.	003 Film Festivals [IC]				
	O	2,000.00	2,000.00	1,000.00	(-) 1,000.00
21.	018 Setting up of West Bengal Tele Academy [IC]				
	O	432.00	432.00	94.85	(-) 337.15
	60 Others				
	106 Field Publicity				
	State Development Schemes				
22.	011 Implementation of Awareness Raising Action Plan (ARAP) [IC]				
	O	600.00	600.00	142.29	(-) 457.71
	2235 Social Security and Welfare				
	60 Other Social Security and Welfare Programmes				
	110 Other Insurance Schemes				
	State Development Schemes				
23.	002 Medical Insurance Scheme for Film and Television Artistes/Technicians [IC]				
	O	600.00	600.00	387.36	(-) 212.64

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2220 Information and Publicity

60 Others

102 Information Centres

State Development Schemes

24.	005	Computerisation of Information Network [IC]			
		O 670.00	561.72	62.37	(-) 499.35
		R (-) 108.28			

Reduction of fund through surrender was done to release fund under head of account '4220-60-052- 001-60-00-V' for procurement of computer and peripherals. Reasons for saving have not been intimated (June 2025).

2202 General Education

05 Language Development

102 Promotion of Modern Indian Languages and Literature

Administrative Expenditure

25.	014	Establishment of Paschimbanga Hindi Academy [IC]			
		O 211.44	189.87	5.80	(-) 184.07
		R (-) 21.57			

Reduction of fund through re-appropriation from above sub-head was done to release fund under head of account '2205-00-102-020-31-02-V' for payment of electricity bills to WBSEDCL. Reasons for saving have not been intimated (June 2025).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2220 Information and Publicity

60 Others

001 Direction and Administration

Administrative Expenditure

26.	001	Entertainment of Dignitaries [IC]			
		O 483.85	434.13	336.77	(-) 97.36
		R (-) 49.72			

Reduction of fund through re-appropriation was done to release fund under head of account '2220- 60-001-002-20-00-V' for providing hospitality for the VVIP guests during the year. Reasons for saving have not been intimated (June 2025).

2220 Information and Publicity

60 Others

103 Press Information Services

State Development Schemes

27.	002	Modernisation of News Bureau [IC]			
		O 1,450.00	1,447.50	1.30	(-) 1,446.20
		R (-) 2.50			

Reduction of fund through re-appropriation was done to release fund under head of account '2220- 60-102-001-13-04-V' for payment of 'other office expenses' related charges. Reasons for saving have not been intimated (June 2025).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2220 Information and Publicity

60 Others

102 Information Centres

Administrative Expenditure

28.	006	Kolkata Information Centres [IC]			
		O 448.95	264.68	53.88	(-) 210.80
		R (-) 184.27			

Reduction of fund through re-appropriation was done to release fund under various heads of account for payment of bills of M/s WTL for remuneration of hired employees, housekeeping & security services, payment of electricity bills of DICO, SDICO and other offices, housekeeping and security charges bills and so on. Reasons for saving have not been intimated (June 2025).

2220 Information and Publicity

01 Films

800 Other Expenditure

State Development Schemes

29.	002	Modernisation of Studios / Laboratories [IC]			
		O 200.00	115.20	..	(-) 115.20
		R (-) 84.80			

Reduction of fund through re-appropriation/surrender was done to release fund under different sub-heads for payment of electricity charges, monthly bills of Sarvodya Security Services' and outstanding dues in the form of share money to the Producers/Distributors in connection with commercial screening of films at NANDAN-I, NANDAN-II and Radha Studio and so on. Reasons for non-utilization of residual fund have not been intimated (June 2025).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

102 Pensions under Social Security Schemes

State Development Schemes

30. 018 Welfare Scheme for the Contributors to the Society [IC]

O	5,750.00	3,117.26	2,620.74	(-) 496.52
R	(-) 2,632.74			

Reduction of fund through surrender was done to release fund under the scheme state Welfare Scheme for purohiths (SWSP) for payment to beneficiaries under SWSP scheme (Purohit Bhata) for the period from October to December 2024. Reasons for saving have not been intimated (June 2025).

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2205 Art and Culture

00

102 Promotion of Arts and Culture

Administrative Expenditure

31. 042 Promotion of Cultural Activities [IC]

O	1,167.54	1,965.39	1,452.77	(-) 512.62
R	797.85			

Enhancement of fund through re-appropriation under above sub-head was done for payment of bills of M/S WTL and M/S star security and Detective Agency and payment of housekeeping and security charges bills of stage management & operation of various system of Dinabandhu Mancha, Siliguri etc. Reasons for saving have not been intimated (June 2025).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
32.	053 State Welfare Scheme for Purohits [IC]			
	S 0.01	0.01	2,632.74	+2,632.73
	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
	State Development Schemes			
33.	022 Pension under Lok Prasar Prakalpa (Jai Bangla) [IC]			
	S 0.01	0.01	1,083.93	+1,083.92
	200 Other Programmes			
	State Development Schemes			
34.	101 Retainer Fees of the enlisted Lok Prasar Prakalpa artists under Jai Bangla [IC]			
	S 0.01	0.01	4,203.48	+4,203.47
	In the above sub-heads, Fund was created through token supplementary grant to finance newly opened scheme for Purohits and for Pension and Retainer fees under Lok prasar Prakalpa (Jai Bangla). Reasons for final excess in the above sub-heads have not been intimated (June 2025).			
	2220 Information and Publicity			
	60 Others			
	101 Advertising and Visual Publicity			
	Administrative Expenditure			
35.	001 Advertising, Sales and Publicity Expenses [IC]			
	O 10,378.78	10,378.78	11,349.33	+970.55

Reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹9,142.96 lakh (83.63 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	9,604.45	92.75
2022-2023	9,128.09	87.03
2021-2022	8,238.76	83.86
2020-2021	7,699.61	82.02
2019-2020	3,581.10	52.61

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4220 Capital Outlay on Information and Publicity			
	60 Others			
	101 Buildings			
	State Development Schemes			
36.	006 Construction Of New Floors & Renovation Of Technicians Studio I [IC]			
	O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2025).

	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
37.	044 Construction of Buildings at Mahajati Sadan and Other Manchhas [IC]			
	O 3,500.00	3,500.00	525.66	(-) 2,974.34
	80 General			
	052 Machinery and Equipment			

	State Development Schemes			
38.	001 Installation of modern equipment/tools/Plants [IC]			
	O 275.00	275.00	8.51	(-) 266.49
	4202 Capital Outlay on Education, Sports, Art and Culture			
	04 Art and Culture			
	800 Other Expenditure			

	State Development Schemes			
39.	002 Setting up of West Bengal Tele Academy [IC]			
	O 2,000.00	2,000.00	34.23	(-) 1,965.77

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4220 Capital Outlay on Information and Publicity				
	01 Films				
	200 Other Buildings				
	State Development Schemes				
40.	001 Construction/Renovation for Nandan [IC]				
	O	500.00	500.00	185.76	(-) 314.24
41.	003 Centenary Buildings				
	O	2,050.00	2,050.00	330.64	(-) 1,719.36
42.	005 Construction /Renovation for Roopkala Kendra [IC]				
	O	650.00	650.00	129.59	(-) 520.41
	60 Others				
	101 Buildings				
	State Development Schemes				
43.	003 Setting up of a new office building in District. [IC]				
	O	700.00	700.00	46.93	(-) 653.07
	6220 Loans for Information and Publicity				
	01 Films				
	190 Loans to Public Sector and Other Undertakings				
	Administrative Expenditure				
44.	001 Loans to West Bengal Film Development Corporation [IC]				
	O	210.00	210.00	86.78	(-) 123.22

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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6875 Loans for other Industries

60 Other Industries

800 Other Loans

State Development Schemes

45. 001 Loans to Basumati Corporation [IC]

O	700.00	}	583.00	..	(-) 583.00
R	(-) 117.00	}			

Reduction of fund through re-appropriation was done to release fund under head of account '6875- 60-190-001-55-00-V' for running the business of the corporation which includes payment of salary & wages, Remuneration, Honorarium to contractual/casual employees and other employees & security personnel and various day to day expenditure received from govt., department etc. Reasons for non- utilization of residual fund have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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6875 Loans for other Industries

60 Other Industries

190 Loans to Public Sector and Other Undertakings

Administrative Expenditure

46. 001 Loans to Basumati Corporation [IC]

O	230.00	}	347.00	347.00	..
R	117.00	}			

Enhancement of fund through re-appropriation based on actual expenditure was done for the reasons mentioned at Sl. No.45.

Grant No. 30 INFORMATION & CULTURAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4220 Capital Outlay on Information and Publicity			
	60 Others			
	052 Machinery and Equipment			
	Administrative Expenditure			
47.	001 Procurement of computers, photocopier machines and peripherals [IC]	..	94.44	+94.44

Reasons for incurring expenditure without any budget provision have not been intimated (June 2025).

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS (All Voted)

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

Major Head

2250 Other Social Services

2251 Secretariat-Social Services

Voted -

Original	2,09,66,44	}			
Supplementary	..	}	2,09,66,44	45,15,09	(-) 1,64,51,35
Amount surrendered during the year (31 March 2025)					6,53,99

CAPITAL -

Major Head

4859 Capital Outlay on Telecommunication and Electronic Industries

Voted -

Original	1,00,00	}			
Supplementary	19,12,81	}	20,12,81	21,55,95	+1,43,14
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

(i) During the year, department incurred expenditure of ₹38,58 thousand and ₹1,48 thousand that falls under New Service and New Instrument of service respectively. Such expenditures stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹16,451.35 lakh (78.47 per cent of the total budget provision). Out of such saving, the department surrendered only an amount of ₹653.99 lakh during the year.

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	13,421.08	66.30
2022-2023	12,204.15	55.20
2021-2022	8,607.01	46.90
2020-2021	14,174.17	53.97
2019-2020	12,893.76	40.85

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS

(iii) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2251 Secretariat-Social Services

00

090 Secretariat

State Development Schemes

1.	007	Promotion of institutions imparting specialized education in IT, Communications & Electronics [IT]			
	O	2,000.00			
	R	(-) 151.11	1,848.89	479.07	(-) 1,369.82

Fund was re-appropriated from the above sub-head to meet the expenses of electricity charges under Head of Account '2251-00-090-018-13-01-V'. Reasons for saving have not been intimated (June 2025).

2250 Other Social Services

00

103 Upkeep of Shrines, Temples, etc.

State Development Schemes

2.	019	Gangasagar Mela [IT]			
	O	100.00	100.00	..	(-) 100.00

2251 Secretariat-Social Services

00

090 Secretariat

State Development Schemes

3.	004	Training in Information Technology [IT]			
	O	100.00	100.00	..	(-) 100.00
4.	008	E-Governance and Citizen - Government Interface [IT]			
	O	100.00	100.00	..	(-) 100.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2251 Secretariat-Social Services			
	00			
	090 Secretariat			
State Development Schemes				
5.	010 Arrangement for Video-conference and other Network connections [IT]			
	O 3,600.00	3,600.00	1,478.86	(-) 2,121.14
6.	030 WBSWAN [IT]			
	O 3,575.00	3,575.00	1,439.23	(-) 2,135.77
7.	032 Cyber Security [IT]			
	O 1,000.00	1,000.00	52.45	(-) 947.55

Reasons for saving in the above sub-heads have not been intimated (June 2025).

2251 Secretariat-Social Services

00

090 Secretariat

State Development Schemes

8.	005 Promotion of Information Technology based Industries [IT]			
	O 10,000.00	7,336.76	478.79	(-) 6,857.97
	R (-) 2,663.24			

Reduction of funds from above sub-head was done through re-appropriation/surrender to meet the total expenditure in connection with the sub-project 'DC computer and storage capacity expansion of WB- SDC' and selection of system integrator for augmentation of existing DR site at Purulia etc. Reasons for saving have not been intimated (June 2025).

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

9.	028	Activities relating to promotion of Information Technology [IT]		
	O	94.75		
	R	(-) 7.00	87.75	(-) 78.90

Reduction of fund through surrender was done for procurement of diesel for running generator system for power backup of WB-SDC in favour of WTL under the scheme State Data Centre. Reasons for saving have not been intimated (June 2025).

(iv) Excess occurred as under:

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

10.	018	Department of Information Technology [IT]		
	O	271.69		
	R	157.92	429.61	+21.10

Capital (Voted)

(i) The grant closed with an excess of ₹143.14 lakh (actual: ₹1,43,13,484). The excess requires regularization by the Legislature.

(ii) In view of the excess of ₹143.14 lakh, supplementary provision of ₹1,912.81 lakh proved to be insufficient.

Grant No. 31 INFORMATION TECHNOLOGY & ELECTRONICS

(iii) Excess occurred mainly under:

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4859 Capital Outlay on Telecommunication and Electronic Industries

01 Telecommunications

004 Research and Development

State Development Schemes

11.	001	Development and upgradation of infrastructure relating to information technology [IT]			
	O	100.00	}	3,978.30	2,155.94
	S	1,912.81			
	R	1,965.49			
					(-) 1,822.36

Enhancement of funds through supplementary grant was required for capital expenditure under development and upgradation of infrastructure relating to the department. Enhancement of fund through re-appropriation was done for expenditure relating to sub-project “DC compute and storage capacity expansion of WB-SDC”, and release of fund for “up-gradation/ technical refreshment and enhancement of existing IT and Non-IT materials and other related accessories for data center infrastructure installed at 1st and 2nd floor at WBSDC Monibhandar etc. Reasons for saving have not been intimated (June 2025).

Grant No. 32 IRRIGATION & WATERWAYS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2250 Other Social Services			
2700 Major Irrigation			
2701 Medium Irrigation			
2711 Flood Control and Drainage			
3451 Secretariat-Economic Services			
Voted -			
Original	10,70,32,06		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			Nil
	10,70,32,06	9,32,75,18	(-) 1,37,56,88
Charged -			
Original	15,45		
Supplementary	62,63		
Amount surrendered during the year (31 March 2025)			Nil
	78,08	66,11	(-) 11,97
CAPITAL -			
Major Head			
4700 Capital Outlay on Major Irrigation			
4701 Capital Outlay on Medium Irrigation			
4702 Capital Outlay on Minor Irrigation			
4711 Capital Outlay on Flood Control Projects			
6004 Loans and Advances from the Central Government			
Voted -			
Original	30,03,83,00		
Supplementary	6		
Amount surrendered during the year (31 March 2025)			Nil
	30,03,83,06	11,86,91,75	(-) 18,16,91,31
Charged -			
Original	30,00		
Supplementary	10,17,60		
Amount surrendered during the year (31 March 2025)			Nil
	10,47,60	2,75,94	(-) 7,71,66
Notes and Comments -			
(i) During the year the department incurred an expenditure of ₹6,53 thousand which falls under New Instrument of Service and ₹1,48,80,60 thousand under New Service that stood un-authorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.			
(ii) The department stated that an amount of ₹19 thousand was lying unspent in DDO's Bank Account at the close of the year.			

Grant No. 32 IRRIGATION & WATERWAYS

(iii) As per data extracted from PFMS, at the close of the year an amount of ₹33,46,82 thousand remained unspent in the SNA Bank Account under the department.

(iv) The expenditure in the grant excludes ₹2,20,37 thousand (₹68 thousand in April 2024, ₹1,25 thousand in May 2024, ₹1,61 thousand in June 2024, ₹7,88 thousand in December 2024, ₹1,80,28 thousand in January 2025 and ₹28,67 thousand in March 2025) which was incurred from the Contingency Fund that remained un-recouped at the close of the year. An amount of ₹11,24 thousand drawn from the Contingency Fund during March 2023 also remained un-recouped to the Fund as on 31-03-2025.

Revenue (Voted)

(i) The grant closed with a saving of ₹13,756.88 lakh (12.85 per cent of the total budget provision).

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

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	33,116.57	25.97
2022-2023	16,638.51	17.28
2021-2022	15,658.81	18.37
2020-2021	32,928.96	35.37
2019-2020	22,292.69	23.65

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2250	Other Social Services			
00				
103	Upkeep of Shrines, Temples, etc			
State Development Schemes				
1.	002 Gangasagar Mela [IW]			
	O 1,500.00	1,500.00	1,257.48	(-) 242.52
2700	Major Irrigation			
03	Damodar Valley Project			
001	Direction and Administration			
Administrative Expenditure				
2.	001 Direction & Administration [IW]			
	O 8,920.46	8,920.46	8,828.70	(-) 91.76
04	Teesta Barrage Project (Commercial)			
001	Direction and Administration			
Administrative Expenditure				
3.	001 Regular Establishment [IW]			
	O 3,562.30	3,562.30	3,274.32	(-) 287.98
80	General			
001	Direction and Administration			
State Development Schemes				
4.	003 Consultancy Charge in Irrigation Sector [IW]			
	O 150.00	150.00	9.64	(-) 140.36

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2701	Medium Irrigation				
	80 <i>General</i>				
	001 Direction and Administration				
State Development Schemes					
5.	011 Computerisation of different offices of the I & W Directorate [IW]				
	O	450.00	450.00	142.83	(-) 307.17
	005 Survey and Investigation				
State Development Schemes					
6.	003 Investigation and Planning Organisation (including field investigation works) [IW]				
	O	800.00	800.00	281.96	(-) 518.04
2711	Flood Control and Drainage				
	01 <i>Flood Control</i>				
	001 Direction and Administration				
State Development Schemes					
7.	002 Maintenance Expenditure in Flood Control Sector [IW]				
	O	34,500.00	34,500.00	25,423.76	(-) 9,076.24
8.	004 Consultancy Charge in Flood and Drainage Sector [IW]				
	O	500.00	500.00	208.03	(-) 291.97
9.	006 Work Charged Establishment Cost of I & W Department under Flood Control Sector [IW]				
	O	2,000.00	2,000.00	1,156.95	(-) 843.05
	103 Civil Works				
Administrative Expenditure					
10.	001 Flood Control Schemes [IW]				
	O	4,147.00	4,147.00	3,663.02	(-) 483.98

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2700 Major Irrigation			
	80 General			
	001 Direction and Administration			
	State Development Schemes			
11.	001 Maintenance Expenditure in Irrigation Sector [IW]			
	O 5,500.00	5,500.00	4,828.17	(-) 671.83
	Reasons for final saving in the above sub-heads have not been intimated (June 2025).			
	2700 Major Irrigation			
	01 Mayurakshi Reservoir Project			
	101 Maintenance and Repairs			
	State Development Schemes			
12.	002 Maintenance and repair of Dams/barrages as per recommendation of State Dam Safety Organization [IW]			
	O 200.00	200.00	..	(-) 200.00
	02 Kangsabati Reservoir Project			
	101 Maintenance and Repairs			
	State Development Schemes			
13.	002 Maintenance and repair of Dams/barrages as per recommendation of State Dam Safety Organization [IW]			
	O 150.00	150.00	..	(-) 150.00
	2701 Medium Irrigation			
	05 Non Commercial Medium Irrigation			
	101 Maintenance and Repairs			
	State Development Schemes			
14.	001 Maintenance and repair of Dams/barrage as per the recommendation of State Dam Safety Organization [IW]			
	O 500.00	500.00	..	(-) 500.00

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2711 Flood Control and Drainage			
	<i>01 Flood Control</i>			
	001 Direction and Administration			
State Development Schemes				
15.	003 Old liabilities due to rental compensation of derequisitioned land in Flood Control Sector [IW]			
	O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not intimated (June 2025).

	2701 Medium Irrigation			
	<i>80 General</i>			
	001 Direction and Administration			
State Development Schemes				
16.	010 Work Charged Establishment Cost of I & W Department under Irrigation Sector [IW]			
	O 2,300.00 } R (-) 11.50 }	2,288.50	1,380.76	(-) 907.74

Reduction of fund through re-appropriation was required for clearing the pending bills of creative design, printing of diaries, calendar'2025 and other paper bags under head of account '2701-80-004-007'. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 32 IRRIGATION & WATERWAYS

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2711 Flood Control and Drainage			
	01 Flood Control			
	001 Direction and Administration			
	Administrative Expenditure			
17.	001 General Administration [IW]			
	O 20,240.73	20,379.87	21,142.49	+762.62
	R 139.14			
Enhancement of fund through re-appropriation was required for meeting the expenditure towards POL/hiring charges of the inspection vehicles/boats/ launches, for the purpose of clearing the bills towards NIT and advertisement in connection with publication of abridge tender notice, for the purpose of making payment of electricity bills of various offices and Drainage Pump Houses. However, reasons for final excess have not been intimated (June 2025).				
	2700 Major Irrigation			
	02 Kangsabati Reservoir Project			
	001 Direction and administration			
	Administrative Expenditure			
18.	001 Regular Establishment [IW]			
	O 4,478.13	4,478.13	4,576.28	+98.15
	2711 Flood Control and Drainage			
	03 Drainage			
	001 Direction and Administration			
	Administrative Expenditure			
19.	001 Direction and Administration [IW]			
	O 5,754.39	5,754.39	6,170.48	+416.09

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

(vi) Suspense: The expenditure under Revenue (voted) section of the grant included ₹ (+) 0.00 lakh under the head “Suspense”. The minor head “Suspense” is not a final head of account. It accommodates interim transactions for which further operations (generally of payment or adjustment of value) are necessary before the transaction can be considered complete and finally accounted for. The operations in 2024-2025 under the minor head were under the sub-heads (1) Cash Settlement Suspense Account (2) Purchase (3) Stock and (4) Miscellaneous Works Advance.

The transactions under each of the heads are explained below:

(1) Cash Settlement Suspense Account: The present Cash Settlement Suspense Account embraces debits for which advance payment has been made to Resources Division/Procuring Organizations for procurement of materials. This sub-head is cleared (credited) on receipt of the materials from the concerned Division/ organization.

(2) Purchase: When materials are received from a supplier or from another division or department either for a specific work or for stock, their value is credited to “Purchase”. The cost may per contra be included at once in the accounts of the works or stock when materials are transferred from Suspense “Purchase”. When payment is made, the head “Purchase” is debited. The head “Purchase”, therefore, shows a negative (credit) balance which indicates that the stores were received but the value thereof was not paid for.

(3) Stock: This head is debited with all expenditures connected with acquisition of stock of materials and with manufacturing operations relating thereof. It is credited with the value of materials issued to works or sold or otherwise disposed of and the balance represents the book value of materials in stock plus the unadjusted charges, etc. connected with the manufacture.

(4) Miscellaneous Works Advances: Accommodate (a) sales on credit (b) expenditure incurred on deposit works in excess of deposit received (c) losses, retrenchment, errors etc. and (d) other items. The balance under this head is cleared by debit to the concerned functional major head.

Grant No. 32 IRRIGATION & WATERWAYS

The transactions during 2024-2025 under the various sub-heads under “Suspense” operated in the grant are given below :

Major Head and Detailed Units		Opening Balance	Debit	Credit	Net Actuals	Closing Balance
		Debit + Credit (-)	(₹ in lakh)			Debit + Credit (-)
2700 01 799	Major Irrigation Mayurakshi Reservoir Project Suspense					
Non Plan 001 43	Settlement of Suspense Account [IW] Suspense	+ 19.81	+ 0.00	+ 0.00	+ 0.00	+ 19.81
Total		+ 19.81	+ 0.00	+ 0.00	+ 0.00	+ 19.81
02 799	Kangsabati Reservoir Project Suspense					
Non Plan 001 43	Settlement of Suspense Account [IW] Suspense	+ 9.28	+ 0.00	+ 0.00	+ 0.00	+ 9.28
Total		+ 9.28	+ 0.00	+ 0.00	+ 0.00	+ 9.28
Non Plan						
2701 80 799	Medium Irrigation General Suspense					
Non Plan 001	Cash Settlement Suspense Accounts [IW]					
50	Other Charge	+ 40.12	+ 0.00	+ 0.00	+ 0.00	+40.12
65	Cash Settlement Suspense	(-) 1,342.63	+ 0.00	+ 0.00	+ 0.00	(-)1,342.63
75	Purchase	+ 213.52	+ 0.00	+ 0.00	+ 0.00	+213.52
89	Stock	+ 3,016.62	+ 0.00	+ 0.00	+ 0.00	+3,016.62
90	Miscellaneous Works	+ 8,577.09	+ 0.00	+ 0.00	+ 0.00	+8,577.09
Total		+ 10,504.72	+ 0.00	+ 0.00	+ 0.00	+10,504.72
2711 01 799	Flood Control and Drainage Flood Control Suspense					
Non Plan 001	Cash Settlement Suspense Accounts [IW]					
50	Other Charges	+ 61.27	+ 0.00	+ 0.00	+ 0.00	+61.27
65	Cash Settlement Suspense	(-) 1,004.97	+ 0.00	+ 0.00	+ 0.00	(-)1,004.97
75	Purchase	(-) 57.30	+ 0.00	+ 0.00	+ 0.00	(-)57.30
89	Stock	+ 2,168.12	+ 0.00	+ 0.00	+ 0.00	+2,168.12
90	Miscellaneous Works	+ 193.24	+ 0.00	+ 0.00	+ 0.00	+193.24
Total		+ 1,360.36	+ 0.00	+ 0.00	+ 0.00	+1,360.36
03 799	Drainage Suspense					
Non Plan 001	Cash Settlement Suspense Accounts [IW]					
50	Other Charges	+ 50.38	+ 0.00	+ 0.00	+ 0.00	+50.38
65	Cash Settlement Suspense	(-)435.67	+ 0.00	+ 0.00	+ 0.00	(-)435.67
75	Purchase	(-) 1,969.28	+ 0.00	+ 0.00	+ 0.00	(-)1,969.28
89	Stock	+1,075.48	+ 0.00	+ 0.00	+ 0.00	+1,075.48
90	Miscellaneous Works	+2,812.06	+ 0.00	+ 0.00	+ 0.00	+2,812.06
Total		+1,532.97	+ 0.00	+ 0.00	+ 0.00	+1,532.97

Grant No. 32 IRRIGATION & WATERWAYS

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹11.97 lakh (15.33 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Supplementary provision of ₹62.63 lakh in the appropriation proved to be unjustified.
- (iv) Similar saving of ₹8.41 lakh (6.27 per cent of the total budget provision) was noticed in the appropriation during 2023-2024.

Capital (Voted)

- (i) The grant closed with a saving of ₹1,81,691.31 lakh (60.49 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.06 lakh was obtained to finance newly opened heads of account under major heads '4700' and '4702'.
- (iv) Persistent savings were noticed in the grant during the last five years as under:

Year	Savings	
	Amount (₹ in lakh)	Percentage
2023-2024	78,477.48	26.69
2022-2023	1,12,475.22	39.65
2021-2022	1,23,947.86	44.36
2020-2021	1,25,802.81	50.33
2019-2020	1,10,677.55	49.36

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4700	Capital Outlay on Major Irrigation			
01	Mayurakshi Reservoir Project			
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
20.	001 Special repair to Mayurakshi Reservoir Project [IW]			
	O 1,650.00	1,650.00	10.00	(-) 1,640.00
796	Tribal Area Sub-Plan			
State Development Schemes				
21.	001 Special repair to Mayurakshi Reservoir Project [IW]			
	O 410.00	410.00	20.00	(-) 390.00
02	Kangsabati Reservoir Project			
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
22.	001 Special repair to Kangsabati Reservoir Project [IW]			
	O 830.00	830.00	32.72	(-) 797.28
800	Other Expenditure			
State Development Schemes				
23.	001 Special Repair to Kangsabati Reservoir Project [IW]			
	O 2,470.00	2,470.00	779.89	(-) 1,690.11
03	Damodar Valley Project			
800	Other Expenditure			
State Development Schemes				
24.	001 Special Repair to Barrage & Irrigation System of Damodar Valley Project [IW]			
	O 4,000.00	4,000.00	1,053.70	(-) 2,946.30

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	04 Teesta Barrage Project			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
25.	001 Works for Teesta Barrage Project [IW]			
	O 830.00	830.00	137.96	(-) 692.04
	796 Tribal Areas Sub-Plan			
State Development Schemes				
26.	001 Works for Teesta Barrage Project [IW]			
	O 200.00	200.00	48.60	(-) 151.40
	800 Other Expenditure			
State Development Schemes				
27.	001 Works for Teesta Barrage Project [IW]			
	O 2,470.00	2,470.00	1,304.65	(-) 1,165.35
	08 West Bengal Major Irrigation & Flood Management Project			
	001 Direction and Administration			
State Development Schemes				
28.	005 West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Management (EAP- IBRD & AIIB) EAP [IW]			
	O 23,900.00	23,900.00	419.22	(-) 23,480.78
29.	008 West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Project Management (EAP- IBRD & AIIB) EAP [IW]			
	O 3,500.00	3,500.00	3,000.16	(-) 499.84
	09 Dam Rehabilitation and Improvement Project (DRIP)-II			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
30.	001 Dam Rehabilitation and Improvement Project (DRIP)-II [World Bank - EAP] (EAP) [IW]			
	O 258.00	258.00	160.76	(-) 97.24
	80 General			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
31.	001 Schemes under Rural Infrastructure Development Fund (RIDF) [IW]			
	O 1,880.00	1,880.00	405.06	(-) 1,474.94
	796 Tribal Areas Sub-Plan			
State Development Schemes				
32.	001 Schemes under Rural Infrastructure Development Fund (RIDF) [IW]			
	O 3,000.00	3,000.00	1,244.89	(-) 1,755.11
	800 Other Expenditure			
State Development Schemes				
33.	002 Schemes under Rural Infrastructure Development Fund (RIDF) [IW]			
	O 1,120.00	1,120.00	559.81	(-) 560.19

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
34.	004 Infrastructure development including special repair to buildings in Irrigation Sector [IW]				
	O	3,800.00	3,800.00	533.99	(-) 3,266.01
	4701 Capital Outlay on Medium Irrigation				
	04 Medium Irrigation-Non-Commercial				
	101 Medium Irrigation Schemes				
State Development Schemes					
35.	096 Special Repair to Completed Medium Irrigation Schemes [IW]				
	O	7,000.00	7,000.00	515.49	(-) 6,484.51
	4711 Capital Outlay on Flood Control Projects				
	01 Flood Control				
	103 Civil Works				
State Development Schemes (Central Assistance)					
36.	585 River Management Activities and Works Related to Border Areas (RMBA) (Central Share) (AIBP) [IW]				
	O	4,500.00	4,500.00	778.00	(-) 3,722.00
State Development Schemes					
37.	001 North Bengal Flood Control Commission - execution of Flood Control Schemes. [IW]				
	O	3,890.00	3,890.00	2,623.42	(-) 1,266.58
38.	007 Anti-erosion Schemes at different location in Sundarban areas, South 24-Parganas [IW]				
	O	12,500.00	12,500.00	2,299.19	(-) 10,200.81
39.	035 Bank protection works on both banks of river Bhagirathi in the districts of Murshidabad and Nadia [IW]				
	O	3,000.00	3,000.00	374.99	(-) 2,625.01
40.	455 Liabilities and land acquisition charges for schemes in Flood Control Sectors [IW]				
	O	1,500.00	1,500.00	274.43	(-) 1,225.57
41.	475 Schemes sanctioned under NABARD (RIDF) [IW]				
	O	10,000.00	10,000.00	8,612.34	(-) 1,387.66
42.	554 Raising & strengthening of embankment and other flood protective works in Hooghly & Howrah under Western Circle [IW]				
	O	3,000.00	3,000.00	996.38	(-) 2,003.62
43.	559 Infrastructural development including special repair to buildings in Flood Control Sector [IW]				
	O	11,000.00	11,000.00	4,707.76	(-) 6,292.24
44.	561 Improvement of embankments through Tie-ups with NREGS [IW]				
	O	500.00	500.00	7.71	(-) 492.29

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
45.	562 Special Repair to flood damaged infrastructures [IW] O 26,183.00	26,183.00	16,939.47	(-) 9,243.53
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
46.	001 Execution of Flood Control Schemes under NBFCC [IW] O 1,290.00	1,290.00	238.29	(-) 1,051.71
47.	002 Schemes sanctioned under NABARD in Flood Control Sector (RIDF) [IW] O 3,500.00	3,500.00	2,377.31	(-) 1,122.69
	02 Anti-sea Erosion Projects			
	103 Civil Works			
State Development Schemes				
48.	011 Beach and estuarine protection work in Sundarban and Midnapore [IW] O 4,000.00	4,000.00	152.56	(-) 3,847.44
	03 Drainage			
	103 Civil Works			
State Development Schemes				
49.	057 Remodelling of the pumping machinery in connection with Pump Drainage Scheme in Greater Calcutta Area including Uttarbhag Pump House, 24 Parganas [IW] O 5,000.00	5,000.00	292.93	(-) 4,707.07
50.	107 Dredging of drainage channels including purchase of new machinery and equipment [IW] O 7,000.00	7,000.00	5,871.42	(-) 1,128.58
51.	282 Replacement of timber bridges on Drainage Channel by R.C.C. Bridges in Howrah, Hooghly and Midnapore [IW] O 3,000.00	3,000.00	347.12	(-) 2,652.88
52.	297 Ghatal Master Plan, Midnapore. [IW] O 1,000.00	1,000.00	114.51	(-) 885.49
53.	310 Construction of RCC Bridges at North & South 24-Parganas Districts under Eastern Circle [IW] O 2,000.00	2,000.00	67.48	(-) 1,932.52
54.	311 Construction of RCC Bridges at North & South 24-Parganas Districts under Greater Calcutta Drainage Circle [IW] O 2,500.00	2,500.00	339.46	(-) 2,160.54
55.	312 Reconstruction of RCC Steel Bridges in Kolkata, North & South 24-Parganas Districts under Metropolitan Drainage Circle [IW] O 1,300.00	1,300.00	271.76	(-) 1,028.24
56.	318 Development of Assets by architectural upliftment including beautification of Canal Banks and river embankments [IW] O 300.00	300.00	2.04	(-) 297.96

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
57.	320 Special Infrastructure Projects [IW]			
	O 19,000.00	19,000.00	14,190.56	(-) 4,809.44
	Reasons for final saving in the above sub-heads have not been intimated (June 2025).			
	4700 Capital Outlay on Major Irrigation			
	02 Kangsabati Reservoir Project			
	796 Tribal Area Sub-Plan			
	State Development Schemes			
58.	001 Special repair to Kangsabati Reservoir Project [IW]			
	O 200.00	200.00	..	(-) 200.00
	06 Major Irrigation Project under AIBP			
	001 Direction and Administration			
	State Development Schemes (Central Assistance)			
59.	001 Major Irrigation project under AIBP (Central Share) (AIBP) [IW]			
	O 1,690.00	1,690.00	..	(-) 1,690.00
	State Development Schemes			
60.	002 Major Irrigation project under AIBP (State Share) (AIBP) [IW]			
	O 1,120.00	1,120.00	..	(-) 1,120.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
61.	001 Major Irrigation Projects under AIBP(Central Share) (AIBP) [IW]			
	O 570.00	570.00	..	(-) 570.00
	State Development Schemes			
62.	002 Major Irrigation Projects under AIBP(State Share) (AIBP) [IW]			
	O 380.00	380.00	..	(-) 380.00
	796 Tribal Area Sub-Plan			
	State Development Schemes (Central Assistance)			
63.	001 Major Irrigation Projects under AIBP(Central Share) (AIBP) [IW]			
	O 140.00	140.00	..	(-) 140.00
	State Development Schemes			
64.	002 Major Irrigation Projects under AIBP(State Share) (AIBP) [IW]			
	O 100.00	100.00	..	(-) 100.00
	08 West Bengal Major Irrigation & Flood Management Project			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
65.	004 West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Management (EAP- IBRD & AIIB) EAP [IW]			
	O 4,400.00	4,400.00	..	(-) 4,400.00

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
66.	005 West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Modernization (EAP- IBRD & AIIB) EAP [IW]			
	O 3,850.00	3,850.00	..	(-) 3,850.00
4701 Capital Outlay on Medium Irrigation				
	04 Medium Irrigation-Non-Commercial			
	101 Medium Irrigation Schemes			
State Development Schemes (Central Assistance)				
67.	097 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) (RKVY) [IW]			
	O 1,800.00	1,800.00	..	(-) 1,800.00
State Development Schemes				
68.	098 Rastriya Krishi Vikash Yojana (RKVY) (State Share) (AIBP) [IW]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
69.	099 Special Infrastructure Projects [IW]			
	O 700.00	700.00	..	(-) 700.00
4711 Capital Outlay on Flood Control Projects				
	01 Flood Control			
	103 Civil Works			
State Development Schemes (Central Assistance)				
70.	565 Schemes Under Flood Management Programme (FMP) (Cental Share) (AIBP) [IW]			
	O 15,360.00	15,360.00	..	(-) 15,360.00
State Development Schemes				
71.	564 Schemes Under Flood Management Programme (FMP) (State Share) [IW]			
	O 15,755.00	15,755.00	..	(-) 15,755.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
72.	013 Schemes Under Flood Management Programme (FMP) (Central Share) (AIBP) [IW]			
	O 5,100.00	5,100.00	..	(-) 5,100.00
State Development Schemes				
73.	012 Schemes Under Flood Management Programme (FMP) (State Share) (AIBP) [IW]			
	O 5,235.00	5,235.00	..	(-) 5,235.00

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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796 Tribal Areas Sub-Plan

State Development Schemes (Central Assistance)

74. 013 Schemes Under Flood Management Programme (FMP) (Central Share) (AIBP) [IW]

	O	1,260.00	1,260.00	..	(-) 1,260.00
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State Development Schemes

75. 012 Schemes Under Flood Management Programme (FMP) (State Share) (AIBP) [IW]

	O	1,290.00	1,290.00	..	(-) 1,290.00
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Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

4700 Capital Outlay on Major Irrigation

08 West Bengal Major Irrigation & Flood Management Project

789 Special Component Plan for Scheduled Castes

State Development Schemes

76. 005 West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Modernization (EAP- IBRD & AIIB) (EAP) [IW]

	O	13,300.00	}	12,384.00	2,084.00	(-) 10,300.00
	R	(-) 916.00				

Reduction of fund through re-appropriation was required for meeting the expenditure towards works bills and project consultancy Services as well as other charges relating to World Bank and Asian Infrastructure Investment Bank (AIIB) assisted EAP 'West Bengal Major Irrigation and Flood Management Project' under head of account '4700-08-789-006'. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4700 Capital Outlay on Major Irrigation

08 West Bengal Major Irrigation & Flood Management Project

789 Special Component Plan for Scheduled Castes

State Development Schemes

77.	004	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Irrigation Management (EAP- IBRD & AIIB) EAP [IW]			
		O 15,200.00			
		R (-) 3,659.00	11,541.00	..	(-) 11,541.00

Reduction of fund through re-appropriation was required for meeting the expenditure towards works bills and project consultancy Services as well as other charges relating to World Bank and Asian Infrastructure Investment Bank (AIIB) co-funded EAP "West Bengal Major Irrigation and Flood Management Project (WBMIFMP) under head of account '4700-08-789-006'. However, reasons for non-utilization of the residual budget provision in the above head have not been intimated (June 2025).

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4702 Capital Outlay on Minor Irrigation

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101 Surface water

State Development Schemes (Central Assistance)

78.	049	Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) (SPARSH) [IW]			
		S 0.01	0.01	189.03	+189.02

Creation of fund through token supplementary provision of Rs.0.01 lakh was required for newly opened head of account for Rastriya Krishivikash Yojana (RKVY), under SNA-SPARSH, a new fund flow mechanism introduced by GOI during the current financial year. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4700 Capital Outlay on Major Irrigation

08 West Bengal Major Irrigation & Flood Management Project

789 Special Component Plan for Scheduled Castes

State Development Schemes

79.	006	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Flood Management (EAP- IBRD & AIIB) (EAP) [IW]		
	R	4,575.00	4,575.00	14,556.60
				+9,981.60

The expenditure was incurred towards the works bills and Project consultancy services as well as other charges relating to the World Bank and Asian Infrastructure Investment Bank (AIIB) assisted EAP 'West Bengal Major Irrigation and Floor Management Project' through re-appropriation without any original or supplementary budget provision. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

4700 Capital Outlay on Major Irrigation

09 Dam Rehabilitation and Improvement Project (DRIP)-II

001 Direction and Administration

State Development Schemes

80.	002	Dam Rehabilitation and Improvement Project (DRIP)-II [World Bank - EAP] EAP [IW]		
	O	2,800.00	2,800.00	3,049.27
				+249.27

789 Special Component Plan for Scheduled Castes

State Development Schemes

81.	001	Dam Rehabilitation and Improvement Project (DRIP)-II [World Bank - EAP] (EAP) [IW]		
	O	942.00	942.00	1,034.00
				+92.00

4711 Capital Outlay on Flood Control Projects

01 Flood Control

796 Tribal Areas Sub-Plan

State Development Schemes

82.	002	Schemes sanctioned under NABARD in Flood Control Sector (RIDF) [IW]		
	O	1,600.00	1,600.00	2,317.51
				+717.51

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4701 Capital Outlay on Medium Irrigation

04 Medium Irrigation-Non-Commercial

101 Medium Irrigation Schemes

State Development Schemes (Central Assistance)

83. 102 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY [IW]

.. 137.39 +137.39

State Development Schemes

84. 103 Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY [IW]

.. 91.59 +91.59

Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).

(vii) **Suspense:** No expenditure was made in Capital (voted) grant under the head “Suspense” during the year. The head accommodates interim transaction for purchase and supply of materials for construction and maintenance works of the Public Works Department. The nature and accounting procedures of “Suspense” transactions have been explained in note (vi) under the Revenue (voted) section of Grant No. 32 – IRRIGATION & WATERWAYS.

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

Major Head and Detailed Units	Opening Balance Debit + Credit (-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit + Credit (-)
4700 Capital Outlay on Major Irrigation					
04 Teesta Barrage Project					
799 Suspense					
Plan STATE PLAN (ANNUAL PLAN & XII TH PLAN)					
SP001 Cash Settlement Suspense Accounts [IW]					
75 Purchase	+ 121.60	+ 0.00	+ 0.00	+ 0.00	+ 121.60
Total	+ 121.60	+ 0.00	+ 0.00	+ 0.00	+ 121.60

Capital (Charged)

- (i) The appropriation closed with a saving of ₹771.66 lakh (73.66 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) In view of such saving, supplementary provision of ₹1,017.60 lakh proved to be unnecessary.
- (iv) Similar saving of ₹362.54 lakh (87.76 per cent of the total budget provision) was noticed in the year 2023-2024.

Grant No. 32 IRRIGATION & WATERWAYS

(v) Saving occurred mainly under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4700 Capital Outlay on Major Irrigation			
	<i>06 Major Irrigation Project under AIBP</i>			
	001 Direction and Administration			
	State Development Schemes			
85.	002 Major Irrigation project under AIBP (State Share) (AIBP) [IW]			
	<i>S 203.38</i>	<i>203.38</i>	<i>..</i>	<i>(-) 203.38</i>
	4701 Capital Outlay on Medium Irrigation			
	<i>04 Medium Irrigation-Non-Commercial</i>			
	101 Medium Irrigation Schemes			
	State Development Schemes			
86.	010 Futuary Irrigation Scheme, Purulia [IW]			
	<i>S 443.63</i>	<i>443.63</i>	<i>..</i>	<i>(-) 443.63</i>
	4711 Capital Outlay on Flood Control Projects			
	<i>01 Flood Control</i>			
	103 Civil Works			
	State Development Schemes			
87.	564 Schemes Under Flood Management Programme (FMP) (State Share) (AIBP) [IW]			
	<i>S 94.65</i>	<i>94.65</i>	<i>..</i>	<i>(-) 94.65</i>

Creation of fund through supplementary provision was required for payment of decretal dues initially drawn from the Contingency Fund and required to be repaid from the current financial year. However, reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 32 IRRIGATION & WATERWAYS

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6004 Loans and Advances from the Central Government			
	<i>01 Non-Plan Loans</i>			
	800 Other Loans			
	Administrative Expenditure			
88.	011 Loans for Irrigation, Navigation, Flood Control and Drainage Projects: Emergent flood protection/anti-erosion works [IW]			
	<i>O</i>	<i>30.00</i>	<i>14.84</i>	<i>(-) 15.16</i>

Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 33 CORRECTIONAL ADMINISTRATION (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2056 Jails			
2058 Stationery and Printing			
2059 Public Works			
2235 Social Security and Welfare			
Voted -			
Original	3,44,06,74		
Supplementary	12,21,44		
	3,56,28,18	3,35,46,43	(-) 20,81,75
Amount surrendered during the year (31 March 2025)			4,23,00

CAPITAL -

Major Head

- 4059 Capital Outlay on Public Works**
- 4070 Capital Outlay on other Administrative Services**
- 4216 Capital Outlay on Housing**

Voted -			
Original	45,27,25		
Supplementary	14,79,30		
	60,06,55	99,90,14	+39,83,59
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments –

(i) During the year department incurred an expenditure of ₹23,79 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹2,081.75 lakh (5.84 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered an amount of ₹423 lakh during the year.
- (iii) In view of such saving, supplementary provision of ₹1,221.44 lakh proved to be unjustified.

Grant No. 33 CORRECTIONAL ADMINISTRATION

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2056 Jails			
	00			
	101 Jails			
	Administrative Expenditure			
1.	001 Presidency Correctional Home [JL]			
	O 3,110.02	3,304.22	2,785.64	(-) 518.58
	S 194.20			

Enhancement of fund through supplementary provision was stated to be required for various establishment charges of the department. However, final saving in the above sub-head have not been intimated (June 2025).

	2056 Jails			
	00			
	101 Jails			
	Administrative Expenditure			
2.	002 Central Correctional Homes [JL]			
	O 12,613.48	13,291.90	12,892.85	(-) 399.05
	S 690.42			
	R (-) 12.00			

Enhancement of fund through supplementary provision was stated to be required for various establishment charges of the department. Further, reduction of fund through re-appropriation from the above sub-head was stated to be required for payment of pending Electricity bills at RICA, Dum Dum. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 33 CORRECTIONAL ADMINISTRATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2056 Jails			
	00			
	101 Jails			
	Administrative Expenditure			
3.	003 District Correctional Homes [JL]			
	O	8,566.92	8,331.85	(-) 235.07
4.	004 Subsidiary Correctional Home [JL]			
	O	5,158.04	4,965.44	(-) 192.60

Reasons for saving in the above sub-heads have not been intimated (June 2025).

2056 Jails						
<i>00</i>						
800 Other Expenditure						
State Development Schemes						
5.	002 Miscellaneous Development Works [JL]					
	O	880.00	}	856.56	427.76	(-) 428.80
	R	(-) 23.44				

Reduction of fund through re-appropriation from the above sub-head was stated to be required for payment of pending bill of security agencies and housekeeping agencies at RICA, Dum Dum. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 33 CORRECTIONAL ADMINISTRATION

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2056 Jails

00

800 Other Expenditure

State Development Schemes

6. 001 Modernisation of Prison Administration [JL]

O	441.25	18.25	0.86	(-) 17.39
R	(-) 423.00			

Reduction of fund through surrender from the above sub-head was stated to be required for procurement of hardware equipment Desktop Computers, Laptops, Printers, UPS, Web Cameras, Finger-Print scanners, Iris Scanners etc. for use at different Correctional Homes and in the office of Directorate of Correctional Services. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

(v) Excess occurred mainly under :

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

2056 Jails

00

101 Jails

Administrative Expenditure

7. 009 Wages to the convicts sentenced under rigorous imprisonment [JL]

O	845.15	845.15	1,112.57	+267.42
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Reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

(i) The grant closed with an excess of ₹3,983.59 lakh (actual: ₹39,83,59,365). The excess requires regularisation by the Legislature.

(ii) In view of such excess, supplementary provision of ₹1,479.30 lakh proved to be inadequate.

Grant No. 33 CORRECTIONAL ADMINISTRATION

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	60 Other Buildings			
	051 Construction			
State Development Schemes				
8.	011 Construction of Correctional Homes [JL]			
	O 2,700.00	4,087.50	7,878.00	+3,790.50
	S 1,387.50			

Enhancement of fund through supplementary provision was stated to be required for construction of Correctional Homes under the Department of Correctional Administration. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

4216 Capital Outlay on Housing

01 Government Residential Buildings

106 General Pool Accommodation

State Development Schemes

9.	028 Construction of Quarters/Barracks for Officers and Staff in different Jails [JL]			
	O 700.00	700.00	1,195.51	+495.51

Reasons for excess in the above sub-head have not been intimated (June 2025).

Grant No. 33 CORRECTIONAL ADMINISTRATION

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	State Development Schemes			
10.	003 Modernisation of Prison Administration [JL]			
	O 802.25 } S 91.80 }	894.05	622.72	(-) 271.33

Enhancement of fund through supplementary provision was stated to be required for modernisation of Prison Administration under the Department of Correctional Administration. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2014 Administration of Justice			
2029 Land Revenue			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
Voted -			
Original 9,57,76,40 }	11,58,49,02	10,57,69,32	(-) 1,00,79,70
Supplementary 2,00,72,62 }			
Amount surrendered during the year (31 March 2025)			Nil
Charged -			
Original 3,31,20,16 }	3,31,20,16	2,82,13,10	(-) 49,07,06
Supplementary .. }			
Amount surrendered during the year (31 March 2025)			2,87,50
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
Voted -			
Original 1,77,94,04 }	2,42,84,80	2,13,96,37	(-) 28,88,43
Supplementary 64,90,76 }			
Amount surrendered during the year (31 March 2025)			Nil
Notes and Comments -			
(i) During the year the department incurred expenditure of ₹12,60,39 thousand which falls under New Instrument of Service and an amount of ₹1,90,87 thousand under New Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.			
(ii) Data extracted from PFMS revealed that an amount of ₹25,50 thousand remained unspent in the SNA bank account under the department up to the close of the current year.			
Revenue (Voted)			
(i) The grant closed with a saving of ₹10,079.70 lakh (8.70 per cent of the total budget provision).			
(ii) Out of such saving no amount was surrendered by the department during the year.			
(iii) In view of such saving, supplementary provision of ₹20,072.62 lakh proved to be unjustified.			

Grant No. 34 JUDICIAL

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

1. 009 Judicial Department [JD]

O	1,168.87		1,335.76	1,238.57	(-) 97.19
S	166.89				

Enhancement of fund through supplementary provision was made for salaries and establishment charges of the Secretariat of Judicial Department. Reasons for final saving in the above sub-head have not been intimated (June 2025).

2014 Administration of Justice

00

105 Civil and Session Courts

Administrative Expenditure

2. 004 City Civil and Sessions Courts [JD]

O	2,759.14		4,008.22	3,179.56	(-) 828.66
S	1,249.96				
R	(-) 0.88				

Enhancement of fund through supplementary provision was required for City Civil and Sessions Courts. Reduction of fund through re-appropriation from this sub-head was required for payment of office as well as residential Telephone Bills, towards meeting office expenses, towards payment of outstanding rest bills as per requisition of the Registrar, City Civil Court, Calcutta. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
105 Civil and Session Courts			
Administrative Expenditure			
3. 005 Judicial Magistrates' Courts [JD]			
O 17,336.18	21,960.87	18,658.27	(-) 3,302.60
S 4,624.99			
R (-) 0.30			

Enhancement of fund through supplementary provision was required for Judicial Magistrates' Court. However, reduction of fund from this sub-head through re-appropriation was also required for payment of electric bills as per requisition of the District Judges of different districts. Reasons for saving in the above sub-head have not been intimated (June 2025).

2070 Other Administrative Services

00

003 Training

Administrative Expenditure

4. 004 Establishment of State Judicial Academy. [JD]			
O 735.15	871.90	767.76	(-) 104.14
S 136.75			

Enhancement of fund through supplementary provision was required for salaries and establishment charges of the Establishment of State Judicial Academy. Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
102 High Courts			
Administrative Expenditure			
5. 006 Commercial Courts in West Bengal [JD]			
O 441.62	598.20	421.87	(-) 176.33
S 172.00			
R (-) 15.42			

Enhancement of fund through supplementary provision was required for the Commercial Court in West Bengal. Reduction of fund through re-appropriation was required for AMC of 1544 numbers of HP make Printers installed in the District and Sub-Divisional Court Complex under the Jurisdiction of Hon'ble High Court. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2014 Administration of Justice			
00			
105 Civil and Session Courts			
Administrative Expenditure			
6. 007 Upgradation of Standards of Administration Recommended by the Seventh Finance Commission (i) Civil and Session Court [JD]			
O 1,181.12	1,603.34	1,219.80	(-) 383.54
S 419.98			
R 2.24			

Enhancement of fund through supplementary provision was required for up-gradation of standards of Administration recommended by the Seventh Finance Commission in the Civil and Sessions Court. Further, enhancement of fund through re-appropriation was required to meet up the expenses of maintenance/P.O.L of Office Vehicles under Judgeship of Hooghly, and for meeting administrative expenses in FTC under the judiciary of Hooghly. However, reasons for overall saving in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	105 Civil and Session Courts			
	Administrative Expenditure			
7.	002 Process and serving Establishment [JD]			
	O 2,721.77	2,721.77	2,556.76	(-) 165.01
8.	008 Upgradation of Standard of Administration Recommended by the Seventh Finance Commission (ii) Judicial Magistrate Court [JD]			
	O 630.46	630.46	367.93	(-) 262.53
9.	015 Establishment of Fast Track Courts (JD) [JD]			
	O 8,876.27	8,876.27	8,159.16	(-) 717.11
	112 Official Receivers			
	Administrative Expenditure			
10.	001 Official Receivers [JD]			
	O 191.39	191.39	87.37	(-) 104.02
	2059 Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
11.	001 Administration of Justice [JD]			
	O 3,500.00	3,500.00	1,696.71	(-) 1,803.29
	2216 Housing			
	01 Government Residential Buildings			
	700 Other Housing			
	State Development Schemes			
12.	001 Maintenance and Repairs of Bijon Bhavan [JD]			
	O 300.00	300.00	150.24	(-) 149.76

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
108 Criminal Courts			
State Development Schemes (Central Assistance)			
13. 003 National Mission for Safety of Women (Fast Track Spl Courts- Nirbhaya Fund) (3690) (Central Share) (OCASPS) [JD]			
O 100.00	100.00	..	(-) 100.00

State Development Schemes

14. 004 National Mission for Safety of Women (Fast Track Spl Courts- Nirbhaya Fund) (3690) (State Share) (OCASPS) [JD]			
O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

2014 Administration of Justice

00

114 Legal Advisers and Counsels

Administrative Expenditure

15. 003 Government Pleader and Public Prosecutors etc. [JD]			
O 5,420.44	4,425.44	5,265.77	+840.33
R (-) 995.00			

Reduction of fund through re-appropriation from this sub-head was required for payment of bills of Ld. Advocates attached to the Hon'ble High Court, Calcutta, Hon'ble Supreme Court of India under Head of account '2014-00-114-002'. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
102 High Courts			
State Development Schemes (Central Assistance)			
16. 007 e-court project (Central Share) (OTHER) [JD]			
O 100.00 }	440.83	320.94	(-) 119.89
S 340.83 }			
103 Special Courts			
Administrative Expenditure			
17. 001 Setting up of Special Court for C.B.I Cases in W.B [JD]			
O 607.62 }	1,014.26	886.85	(-) 127.41
S 406.64 }			
105 Civil and Session Courts			
Administrative Expenditure			
18. 001 Civil and Sessions Courts [JD]			
O 35,662.53 }	46,906.48	42,900.93	(-) 4,005.55
S 11,243.95 }			
Supplementary provision in the above sub-heads was made for e-court project, for setting up of Special Court for C.B.I cases in W. B. for Civil and Sessions Courts. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).			
2235 Social Security and Welfare			
60 Other Social Security and Welfare Programmes			
200 Other Programmes			
Administrative Expenditure			
19. 037 Legal Services Authority for West Bengal [JD]			
O 1,633.73 }	2,727.94	2,211.00	(-) 516.94
S 1,094.21 }			
Supplementary provision was required in above sub-head for payment of salaries and establishment charges of Legal Services Authority for West Bengal. Reasons for final saving in the above sub-head have not been intimated (June 2025).			

Grant No. 34 JUDICIAL

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2014 Administration of Justice

00

114 Legal Advisers and Counsels

Administrative Expenditure

20. 002 Legal Remembrancer [JD]

O	5,058.38	}	6,053.38	6,558.71	+505.33
R	995.00				

Enhancement of the fund through re-appropriation to this sub-head was required for payment of bills of Ld. Advocates attached to the Hon'ble High Court, Calcutta, Hon'ble Supreme Court of India. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

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

2014 Administration of Justice

00

118 Computerisation of District and Sub-Ordinate Courts

State Development Schemes

21.	001	Procurement of consumables related to Computers and AMC of computers (including hardware/software) for District and Sub-ordinate Courts [JD]			
	S	0.01	0.01	555.15	+555.14

Creation of fund through supplementary provision was required for procurement of consumable (including software/hardware) for District and Sub-ordinate Courts. Reasons for final excess in the above sub-head have not been intimated (June 2025).

2014 Administration of Justice

00

102 High Courts

State Development Schemes

22.	008	Computerisation Project of Calcutta High Court - Recurring Expenses. [JD]			
	O	100.96	} 233.77	961.45	+727.68
	S	132.81			

Enhancement of fund through supplementary provision to this sub-head was required for Computerisation Project of Calcutta High Court. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2014 Administration of Justice			
	00			
	105 Civil and Session Courts			
	Administrative Expenditure			
23.	011 Family Courts in Districts [JD]			
	O	6.08	232.54	+226.46

Reasons for final excess in the above sub-head have not been intimated (June 2025).

2014 Administration of Justice

00

800 Other Expenditure

State Development Schemes

24.	017 Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary [JD]			
		..	190.87	+190.87

Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2025).

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹4,907.06 lakh (14.82 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered an amount of ₹287.50 lakh during the year.
- (iii) Persistent saving was noticed in the appropriation during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	5,131.65	15.98
2022-2023	9,685.74	30.33
2021-2022	10,069.45	33.77
2020-2021	7,883.71	31.76
2019-2020	4,665.17	22.97

Grant No. 34 JUDICIAL

(iv) Saving occurred mainly under :

Sl. Head No.		Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 Administration of Justice				
	00			
	102 High Courts			
Administrative Expenditure				
25.	001 Judges [JD]			
	O	5,687.62	4,377.03	(-) 1,310.59
26.	002 Original Side [JD]			
	O	5,888.27	4,527.92	(-) 1,360.35

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

2014 Administration of Justice				
	00			
	102 High Courts			
Administrative Expenditure				
27.	003 Appellate Side [JD]			
	O	20,675.16		
	R	(-) 287.50		
		20,387.66	18,277.21	(-) 2,110.45

Reduction of fund through surrender from this sub-head was required for meeting the professional charges as per requisition of the Register General, Hon'ble High Court, Calcutta, expenditure towards various works of the Hon'ble High Court, Calcutta. Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

(v) Excess occurred as under :

Sl. Head No.	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2014 Administration of Justice			
00			
102 High Courts			
Administrative Expenditure			
28. 004 Circuit Bench of calcutta High court at Jalpaiguri [JD]			
O	867.46	867.46	1,030.91 +163.45

Reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹2,888.43 lakh (11.89 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) In view of such saving supplementary provision of ₹6,490.76 lakh proved to be unnecessary.

(iv) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction			

State Development Schemes (Central Assistance)

29. 120	Development of Infrastructure Facilities for Judiciary Buildings at different places in WB (SNA-SPARSH) (SPARSH) [JD]			
S	250.00	250.00	..	(-) 250.00

Creation of fund through supplementary provision was required for development of Infrastructure facilities for Judiciary-construction of Court Building at different places under SNA-SPARSH, a revised fund flow mechanism introduced by GOI during current financial year. Reasons for non- utilization of the entire budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
State Development Schemes (Central Assistance)			
30. 096 Development of Infrastructure Facilities for Judiciary - Construction of quarters for Judicial Officers including High Court Judges (SNA-SPARSH) (SPARSH) [JD]			
S	250.00	250.00	.. (-) 250.00
Creation of fund through supplementary provision was required for development of Infrastructure facilities for Judiciary-construction of quarters for Judicial Officers including High Court Judges. Reasons for non-utilisation of the entire budget provision in the above sub-head have not been intimated (June 2025).			
4059 Capital Outlay on Public Works			
01 Office Buildings			
051 Construction			
State Development Schemes (Central Assistance)			
31. 072 Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas (Central Share) (OCASPS) [JD]			
O	2,800.00	2,800.00	1,800.00 (-) 1,000.00
State Development Schemes			
32. 002 Administration of Justice - Civil and Session Courts [JD]			
O	600.00	600.00	121.72 (-) 478.28
33. 035 Construction of Court Buildings at different places in West Bengal (State Share) (OCASPS) [JD]			
O	2,000.00	2,000.00	1,200.00 (-) 800.00
201 Acquisition of Land			
State Development Schemes			
34. 004 Administration of Justice-Construction of West Bengal Judicial Academy Complex [JD]			
O	1,400.00	1,400.00	696.33 (-) 703.67

Grant No. 34 JUDICIAL

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4216 Capital Outlay on Housing			
01 Government Residential Buildings			
106 General Pool Accommodation			
State Development Schemes (Central Assistance)			
35. 025 Development of Infrastructure Facilities for Judiciary including Gram Nyayalayas (Central Share) [JD]			
O 800.00	800.00	422.00	(-) 378.00

State Development Schemes

36. 023 Infrastructural facilities for Judiciary - Construction of quarters For Judicial Officers including High Court Judges (State Share) (OCASPS) [JD]			
O 400.00	400.00	281.33	(-) 118.67

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

4059 Capital Outlay on Public Works

 01 Office Buildings

 051 Construction

State Development Schemes (Central Assistance)

37. 112 Infrastructure Development & Capital Works at Court Complexes under e-Court Project (Central Share) (OTHER) [JD]			
O 700.00	700.00	..	(-) 700.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

4059 Capital Outlay on Public Works

 01 Office Buildings

 051 Construction

State Development Schemes

38. 001 Administration of Justice - High Courts [JD]			
O 3,000.00 } R (-) 1,116.81 }	1,883.19	376.97	(-) 1,506.22

Reduction of fund through re-appropriation from this sub-head was required for meeting up the expenditure for construction of Circuit Bench of Integrated Court Complex at Jhargram. Reasons for saving in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

(v) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4059 Capital Outlay on Public Works

01 Office Buildings

796 Tribal Areas Sub-Plan

State Development Schemes

39. 005 Construction of Court Buildings at different places in West Bengal [JD]

O	1,996.54	}	2,196.54	2,380.59	+184.05
R	200.00				

Enhancement of fund through re-appropriation to this sub-head was required for the construction of nine-storied Court building within the District Judges Court compound at Bankura, construction of Integrated Court complex at Jhargram Court Compound. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 34 JUDICIAL

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works			
<i>01 Office Buildings</i>			
051 Construction			

State Development Schemes

40.	043	Administration of Justice-Construction of Buildings for Circuit Bench of Calcutta High Court at Jalpaiguri [JD]			
		O 3,500.00			
		S 5,189.65			
		R 900.74			
		}	9,590.39	11,917.65	+2,327.26

Enhancement of fund through supplementary provision was required for construction work of Buildings for Circuit Bench of Calcutta High Court at Jalpaiguri. Further, enhancement of fund through re-appropriation to this sub-head was also required for the same purpose. Reasons for final excess in the above sub-head have not been intimated (June 2025).

4070 Capital Outlay on other Administrative Services

00

001 Direction and Administration

State Development Schemes

41.	016	IT Infrastructure under Judiciary [JD]			
		O 550.00			
		S 801.11			
		R 16.07			
		}	1,367.18	2,199.77	+832.59

Enhancement of fund through supplementary provision was required for expenditure in connection with IT infrastructure under judiciary. Further, Enhancement of fund through re-appropriation was required for procurement of Laptops for Judicial Offices in the State of West Bengal, installation of surveillance system all around the District Court premises at Paschim Medinipur etc. Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 35 LABOUR (All Voted)

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

Major Head

2014 Administration of Justice

2210 Medical and Public Health

2230 Labour, Employment and Skill Development

2235 Social Security and Welfare

2251 Secretariat-Social Services

Voted -

Original	11,73,99,87		11,73,99,87	11,01,13,56	(-) 72,86,31
Supplementary	..	}			
Amount surrendered during the year (31 March 2025)					80,67

CAPITAL -

Major Head

4250 Capital Outlay on Other Social Services

Voted -

Original	25,00,00		25,00,01	1,04,72	(-) 23,95,29
Supplementary	1	}			
Amount surrendered during the year (31 March 2025)					8,16

Notes and Comments -

(i) During the year the department incurred an expenditure of ₹1,66 thousand which falls under New Instrument of Service and ₹1,83,74 thousand under New Service. Such expenditure stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹7,286.31 lakh (6.21 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered ₹80.67 lakh during the year.
- (iii) Persistent saving was also noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	7,433.67	6.59
2022-2023	30,016.28	27.96
2021-2022	24,117.15	22.41
2020-2021	26,724.12	25.80
2019-2020	13,811.35	14.51

Grant No. 35 LABOUR

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2210 Medical and Public Health				
	01 Urban Health Services-Allopathy			
	102 Employees State Insurance Scheme			
Administrative Expenditure				
1.	004 Hospital cost for the Insured workers and their families [LB]			
	O 19,952.29	19,952.29	19,663.94	(-) 288.35
 2230 Labour, Employment and Skill Development				
	01 Labour			
	001 Direction and Administration			
Administrative Expenditure				
2.	001 Labour Commissioner [LB]			
	O 2,349.01	2,349.01	2,127.09	(-) 221.92
	004 Research and Statistics			
State Development Schemes				
3.	007 Improvement of Labour Statistics [LB]			
	O 149.00	149.00	26.62	(-) 122.38
4.	008 Strengthening of the Planning Cell of the Labour Department [LB]			
	O 149.00	149.00	38.35	(-) 110.65
	103 General Labour Welfare			
Administrative Expenditure				
5.	001 Grants to the West Bengal Labour Welfare Board [LB]			
	O 779.10	779.10	300.48	(-) 478.62
State Development Schemes				
6.	008 West Bengal Silicosis Prevention and Control Fund [LB]			
	O 1,000.00	1,000.00	32.28	(-) 967.72
	111 Social Security for labour			
State Development Schemes				
7.	002 State Government Contribution under Bina Mulya Samajik Suraksha Yojana [LB]			
	O 32,700.00	32,700.00	32,500.00	(-) 200.00
Reasons for saving in the above sub-heads have not been intimated (June 2025).				

Grant No. 35 LABOUR

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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797 Transfer To Reserve Funds/Deposit Accounts

State Development Schemes

8. 001 West Bengal Silicosis Prevention and Control Fund [LB]

O	1,000.00	1,000.00	600.00	(-) 400.00
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West Bengal Silicosis Prevention and Control Fund (WBSPCF)

As per notification of Labour Department, Government of West Bengal vide No. Labr-230/(LC-LW/MW) dated 17.12.2021, the State Government has created 'West Bengal Silicosis Prevention and Control Fund' for treatment, compensation, rehabilitation and other welfare measures for the workers affected by the dreadful occupational lung disease 'silicosis'. Silicosis is a notifiable disease under the Factories Act, 1948, the Mines Act, 1952 and the Building and other Construction Workers (RE & CS) Act, 1996.

₹600.00 lakh has been debited to the head of account 2230-01-797-001 by contra credit to the head of account 8229 – Development and Welfare Funds for Medical and Public Health Purposes - 002 - West Bengal silicosis prevention and control Fund-26-Transfer from Revenue Account in terms of Finance Department, Government of West Bengal, Order No.181(Sanc)-FB dated 30-06-2025.

The expenditure of ₹32.28 lakh was incurred against the available fund of ₹1,008.00 lakh that includes an opening balance of ₹408.00 lakh (Cr.) and receipt of ₹600.00 lakh leaving a closing balance of ₹975.72 lakh (Cr.) in the Fund.

The opening balance and yearly transactions of the fund are detailed in statement No.21 of the Finance Accounts for 2024-2025.

Reasons for saving in the sub-head have not been intimated (June 2025).

02 *Employment Service*

001 Direction and Administration

State Development Schemes

9. 001 Extension of Employment Services [LB]

O	1,010.00	1,010.00	399.34	(-) 610.66
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004 Research, Survey and Statistics

Administrative Expenditure

10. 006 Udiyaman Swanirbhar Karmasansthan Prakalpa (USKP)-2008 [LB]

O	775.06	775.06	677.87	(-) 97.19
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2235 Social Security and Welfare

60 *Other Social Security and Welfare Programmes*

200 Other Programmes

Administrative Expenditure

11. 036 Scheme for Financial Assistance to the Workers in Locked out Industrial Units (F A W L O I) [LB]

O	5,951.11	5,951.11	4,021.13	(-) 1,929.98
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Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 35 LABOUR

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2230 Labour, Employment and Skill Development				
	02 Employment Service			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
12.	005 National Career Service Project (Mission Mode Project for Employment Exchange) (Central Share) [LB]			
	O 200.00	200.00	..	(-) 200.00
Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2025).				
2230 Labour, Employment and Skill Development				
	01 Labour			
	001 Direction and Administration			
State Development Schemes				
13.	011 The West Bengal Migrant Worker’s Welfare Scheme, 2023 [LB]			
	O 470.00	206.26	..	(-) 206.26
	R (-) 263.74			
Reduction of fund through re-appropriation to other heads of account was required for incurring expenditure for the West Bengal Migrant Workers' Welfare Scheme, 2023. Reasons for non-utilization of the entire residual budget provision in the above sub-head have not been intimated (June 2025).				
2230 Labour, Employment and Skill Development				
	01 Labour			
	001 Direction and Administration			
State Development Schemes				
14.	008 Strengthening of Training Institute-cum-Central Library [LB]			
	O 230.00	222.07	49.56	(-) 172.51
	R (-) 7.93			
Reduction of fund through surrender was required for payment of bills in respect of 30 (thirty) security personnel/housekeeping staffs etc. at Shramik Bhawan, Asansol. Reasons for final savings in the above sub-head have not been intimated (June 2025).				

Grant No. 35 LABOUR

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2230 Labour, Employment and Skill Development

02 *Employment Service*

001 Direction and Administration

State Development Schemes

15. 003 National e-Governance Action Plan [LB]

O	1,200.00	}	1,089.96	292.99	(-) 796.97
R	(-) 110.04				

Reduction of fund through surrender was required for procurement and installation of IT products for different ESI Hospitals and Nurses Training Centre under the Directorate of ESI (MB) Scheme, for procurement of new IT-hardware of the State Labour Institute and Labour Court, for payment of pending LTC/HTC bills of employees of Labour Department for payment of pending and ensuring bills for the office of the Judge Employees Insurance Court, West Bengal. Fund was also re-appropriated for introduction of Face Recognition System for recording attendance in all the Directorates under Labour Department. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

(v) Excess occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2230 Labour, Employment and Skill Development

01 *Labour*

111 Social Security for labour

State Development Schemes

16. 003 The West Bengal Migrant Workers' Welfare scheme [LB]

R	237.50	237.50	157.49	(-) 80.01
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Creation of fund through re-appropriation was required for incurring expenditure for the "West Bengal Migrant Workers Welfare Scheme, 2023". Reasons for final saving in the sub-head have not been intimated (June 2025).

Grant No. 35 LABOUR

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2210 Medical and Public Health			
	01 Urban Health Services-Allopathy			
	102 Employees State Insurance Scheme			
	Administrative Expenditure			
17.	001 Employees State Insurance (Medical Benefit) Scheme [LB]			
	O	2,968.89	2,968.89	3,089.68
				+120.79

2230 Labour, Employment and Skill Development

01 Labour

101 Industrial Relations

Administrative Expenditure

18.	001 Administration of Trade Disputes Act [LB]			
	O	733.91	733.91	863.43
				+129.52

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹2,395.29 lakh (95.81 per cent of the total budget provision).
- (ii) Out of such saving department surrendered only ₹8.16 lakh during the year.
- (iii) Token supplementary provision of ₹0.01 lakh was obtained to finance a newly opened head of account under Major Head '4250'.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	1,808.19	72.33
2022-2023	1,824.59	74.32
2021-2022	1,560.13	65.01
2020-2021	1,908.46	79.52
2019-2020	1,154.02	48.08

Grant No. 35 LABOUR

(v) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4250 Capital Outlay on Other Social Services			
00			
201 Labour			
State Development Schemes			
19. 002 Model L.W.Centres and Holiday Homes [LB]			
O 500.00	500.00	..	(-) 500.00

Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2025).

4250 Capital Outlay on Other Social Services

00

201 Labour

State Development Schemes

20. 006 Construction and Renovation of Buildings under Labour Department (LB) [LB]			
O 2,000.00	1,973.10	42.02	(-) 1,931.08
R (-) 26.90			

Reduction of fund of ₹8.16 lakh through surrender was required for meeting up expenditure towards procurement of computers and related items for official use of the Department of Labour. Further reduction of fund through re-appropriation to the other heads of account of ₹18.74 lakh was also required for arrangement of air-conditioning system and allied electrical installation work at different office spaces of Labour department at 11th Floor of "A" block of New Secretariat Building, Kolkata. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 37 LAW (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2070 Other Administrative Services			
2202 General Education			
3454 Census Surveys and Statistics			
Voted -			
Original	19,54,17	19,54,17	15,24,08
Supplementary	..		(-) 4,30,09
Amount surrendered during the year (31 March 2025)			Nil

CAPITAL -

Major Head

- 4070 Capital Outlay on other Administrative Services**
- 5475 Capital Outlay on other General Economic Services**

Voted -			
Original	1,00,00	1,00,01	..
Supplementary	1		(-) 1,00,01
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹430.09 lakh (22 per cent of total budget provision).
- (ii) Out of such saving no portion was surrendered by the department during the year.
- (iii) Similar saving was noticed in the grant during the last four years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	193.41	9.71
2022-2023	482.32	24.58
2021-2022	163.33	9.84
2020-2021	204.69	14.95

Grant No. 37 LAW

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2202 General Education			
	03 University and Higher Education			
	102 Assistance to Universities			

Administrative Expenditure

1.	056 Assistance to the National University of Juridical Sciences [LW]			
	O	451.50	451.50	18.82
				(-) 432.68

Reasons for final saving in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The entire budget provision of ₹100.01 lakh remained un-utilized and un-surrendered at the close of the year.
- (ii) Token supplementary provision of ₹0.01 lakh was obtained to finance for newly opened scheme under Major Head '4070- Capital Outlay of Other Administrative Services' during 2024-2025.
- (iii) Similar non-utilization of entire fund of ₹50 lakh was also noticed in the grant during 2023-2024.

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5475 Capital Outlay on other General Economic Services			
	00			
	112 Statistics			

State Development Schemes

2.	001 Web-based online portal Development for updation of records in connection with Muslim marriages [LW]			
	O	100.00	100.00	..
				(-) 100.00

Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2204 Sports and Youth Services			
2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat-Social Services			
2515 Other Rural Development Programmes			
Voted -			
Original	35,82,61,24		
Supplementary	1		
Amount surrendered during the year (31 March 2025)			
	35,82,61,25	27,35,64,69	(-) 8,46,96,56
			4,10,12,42

CAPITAL -

Major Head

4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities
4235 Capital Outlay on Social Security and Welfare
4250 Capital Outlay on Other Social Services
6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

Voted -			
Original	19,48,10,00		
Supplementary	1		
Amount surrendered during the year (31 March 2025)			
	19,48,10,01	3,91,54,14	(-) 15,56,55,87
			10,26,25,00

Notes and Comments -

- (i) During the year department incurred an expenditure of ₹26,97,38 thousand and ₹29 thousand which fall under New Service and New Instrument of Service respectively. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.
- (ii) As per PFMS data, an amount of ₹33,06,50 thousand was lying unspent in the SNA bank accounts under the department at the close of the year.

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Revenue (Voted)

- (i) The grant closed with a saving of ₹84,696.56 lakh (23.64 per cent of the total budget provision). Out of such saving department surrendered an amount of ₹41,012.42 lakh during the year.
- (ii) Token supplementary grant of ₹0.01 lakh was made to finance new Major Head '2225-Welfare of scheduled Castes, Scheduled Tribes Other Backward Classes and Minorities'.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	70,996.81	21.09
2022-2023	70,563.28	24.02
2021-2022	36,271.87	13.72
2020-2021	36,176.19	16.38
2019-2020	1,16,305.12	37.32

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2515 Other Rural Development Programmes			
	00			
	197 Assistance to Block Panchayats			

State Development Schemes

1.	008 Assistance to Panchayat Bodies for running Madrasah Siksha Kendras [MD]			
	O 10,500.00	3,660.54	3,542.78	(-) 117.76
	R (-) 6,839.46			

An amount of ₹1,839.46 lakh was re-appropriated from the above sub-head to the sub-head at Sl. No. 4 for the purpose mentioned thereon. No specific reason for surrender of ₹5,000.00 lakh was mentioned by the department. Reasons for final saving have not been intimated (June 2025).

2235 Social Security and Welfare

- 02 Social Welfare
- 200 Other Programmes

State Development Schemes

2.	026 Procurement and Distribution of bi-cycles to Minorities [MD]			
	O 22,000.00	..	..	..
	R (-) 22,000.00			

An amount of ₹18,427.64 lakh was re-appropriated from above sub-head for procurement of Bi-cycles under 'Sabooj Sathi' phase-X for minority students and an amount of ₹3,572.36 lakh was surrendered without incurring any expenditure under above sub-head.

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	283 Housing			
State Development Schemes				
3.	001 Scheme for Housing for Destitute Minority Women under Destitute Minority [MD]			
	O 32,000.00	21,300.00	984.15	(-) 20,315.85
	R (-) 10,700.00			
An amount of ₹3,520.50 lakh was re-appropriated from the above sub-head for expenses related to protection, Supervision & Development of Waqf, Mobilization of resources, awareness building for Socio-Economic and educational upliftment of the community as enshrined in the Waqf Act. Rest amount of ₹7,179.50 lakh was surrendered by the department. However, reasons for overall saving have not been intimated (June 2025).				
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
Administrative Expenditure				
4.	010 Assistance to Non Government Madrasah [MD]			
	O 89,461.64	91,301.10	81,706.91	(-) 9,594.19
	R 1,839.46			
Fund was re-appropriated for payment of honorarium, remuneration and ad-hoc bonus to the teaching and non-teaching staff. However, reasons for overall saving have not been intimated (June 2025).				

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	101 Physical Education			
	State Development Schemes			
5.	024 Provision for Physical Education Facilities in Schools [MD]			
	O 500.00	267.00	267.00	..
	R (-) 233.00			
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes			
6.	020 Printing of Nationalised Text book for Children at Primary Stage [MD]			
	O 5,000.00	3,379.09	3,379.09	..
	R (-) 1,620.91			
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
7.	007 Grants for strengthening of WBMDFC [MD]			
	O 200.00	100.00	100.00	..
	R (-) 100.00			
8.	020 Scheme for empowerment of minority women under Destitute Minority Women Rehabilitation Programme [MD]			
	O 2,500.00	825.00	825.00	..
	R (-) 1,675.00			

Surrender of fund was made based on actual expenditure in the above sub-heads.

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2235 Social Security and Welfare

02 Social Welfare

200 Other Programmes

State Development Schemes

9.	009	Research studies, monitoring and evaluation of schemes [MD]			
	O	120.00	..	..	..
	R	(-) 120.00			

No reason for surrender of entire fund has been intimated (June 2025).

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

04 Welfare of Minorities

277 Education

State Development Schemes

10.	021	Distribution of School Dresses / Bags / Shoes to students studying in Class I to VIII [MD] [MD]			
	O	8,000.00	5,401.46	4,913.43	(-) 488.03
	R	(-) 2,598.54			
11.	037	Repair and Renovation of Madrasah Buildings [MD]			
	O	1,200.00	1,000.00	365.43	(-) 634.57
	R	(-) 200.00			
12.	043	Providing Quality & Scientific Education in Un-aided Madrasahs [MD]			
	O	10,000.00	4,000.00	2,391.44	(-) 1,608.56
	R	(-) 6,000.00			

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
13.	010 Grants-in-aid to NGOs implementing projects for Development and Welfare of minorities [MD]			
	O 1,200.00	700.00	67.56	(-) 632.44
	R (-) 500.00			
14.	012 Publicity and publication [MD]			
	O 1,600.00	1,100.00	629.98	(-) 470.02
	R (-) 500.00			
15.	014 Skill Development and Employment of Minorities [MD]			
	O 1,000.00	500.00	413.00	(-) 87.00
	R (-) 500.00			

No reasons for surrender of fund along with saving in the above sub-heads have been intimated (June 2025).

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

04 Welfare of Minorities

277 Education

State Development Schemes (Central Assistance)

16.	040 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS) [MD]			
	O 2,000.00	2,000.00	..	(-) 2,000.00

State Development Schemes

17.	023 Evaluation of Primary School Students [MD]			
	O 100.00	100.00	..	(-) 100.00
18.	041 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [State Share] (OCASPS) [MD]			
	O 1,300.00	1,300.00	..	(-) 1,300.00

Reasons for non-utilisation of entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes			
19.	024 Incentive for girl students of the Madrasahs [MD]			
	O 2,000.00	2,000.00	599.64	(-) 1,400.36
20.	025 Assistance for Computer Education in Non-Govt. Secondary Schools [MD]			
	O 3,500.00	3,500.00	1,746.57	(-) 1,753.43
21.	032 Promotion of Urdu [MD]			
	O 1,850.00	1,850.00	914.70	(-) 935.30
22.	034 Setting up of Monitoring Unit [MD]			
	O 100.00	100.00	10.74	(-) 89.26
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	Administrative Expenditure			
23.	034 West Bengal Minorities Development and Finance Corporation [MD]			
	O 713.53	713.53	460.97	(-) 252.56
	2250 Other Social Services			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
24.	005 Grants to the State Haj Committee [MD]			
	O 276.03	276.03	64.42	(-) 211.61

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
25.	018 Scheme for development and welfare of Minorities [MD]			
	O 15,000.00	3,848.85	1,988.96	(-) 1,859.89
	R (-) 11,151.15			

Surrender of ₹151 lakh was done for various administrative expenses of West Bengal Board of Madrasah Education and no reasons for surrender of ₹11,000 lakh was stated by the department. Reasons for final saving have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes			
26.	044 Procurement and Distribution of bi-cycles to Minority students [MD]			
	S 0.01	18,427.65	18,427.64	(-) 0.01
	R 18,427.64			

Fund was created through token supplementary grant and then re-appropriation of fund to the above sub-head was done based on actual expenditure for procurement of Bi-cycles under 'Sabooj Sathi' phase-X for minority students.

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	800 Other Expenditure			
	Administrative Expenditure			
27.	004 Contribution to the Board of Wakfs, West Bengal [MD]			
	O 16,288.74	19,809.24	19,791.85	(-) 17.39
	R 3,520.50			

Fund was re-appropriated to above sub-head for expenses related to Protection, Supervision & Development of Waqf, Mobilization of resources, awareness building for Socio-Economic and educational upliftment of the community as enshrined in the Waqf Act. Reasons for saving have not been intimated (June 2025).

	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	Administrative Expenditure			
28.	015 Aliah University [MD]			
	O 4,798.78	4,791.42	4,993.72	+202.30
	R (-) 7.36			

Re-appropriation of fund from above sub-head was done for payment of study tours, observation of Minority Right's Day 2024 and office expenses of West Bengal Minorities Commission. Reasons for overall excess have not been intimated (June 2025).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
04	Welfare of Minorities			
277	Education			
Administrative Expenditure				
29.	012 West Bengal Board of Madrasah Education [MD]			
	O	559.45	559.45	731.96
				+172.51

Reasons for excess in the above sub-heads have not been intimated (June 2025).

2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
04	Welfare of Minorities			
199	Assistance to Other Non-Government Institutions			
State Development Schemes				
30.	002 Development of asset under the Board of Auqaf [MD]			
		..	181.35	+181.35

Reasons for incurring expenditure without any budget provision and final excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹1,55,655.87 lakh (79.90 per cent of the total budget provision). Out of such saving department surrendered an amount of ₹1,02,625.00 lakh during the year.
- (ii) Token supplementary grant of ₹0.01 lakh was made to finance newly opened head under Major Head '4225- Capital Outlay on Welfare of Scheduled castes, Scheduled Tribes, Other Backward Classes and Minorities' Under Capital Section.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	1,38,822.15	77.12
2022-2023	1,58,015.27	73.26
2021-2022	1,81,724.47	85.06
2020-2021	1,90,661.02	82.76
2019-2020	1,08,319.96	52.73

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes			
31.	008 Construction of Administrative Building of the West Bengal Board of Madrasah Education [MD]			
	O 200.00	..	..	..
	R (-) 200.00			
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	190 Investments in Public Sector and Other Undertaking			
	State Development Schemes			
32.	001 Investment in Scheme of Share Capital of W.B. Minorities Dev. Finance Corporation [MD]			
	O 300.00	..	..	..
	R (-) 300.00			
33.	002 Investment in Scheme of Share Capital of NMDFC [MD]			
	O 400.00	..	..	..
	R (-) 400.00			

Reasons for surrender of entire budgetary allocation along with non-utilisation of the same in above sub-heads have not been intimated by the department (June 2025).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes			
34.	002 Strengthening of Science Laboratories in Madrasah [MD]			
	O 1,200.00	500.00	..	(-) 500.00
	R (-) 700.00			
35.	004 Construction of Additional Class Rooms of Madrasah [MD]			
	O 1,000.00	800.00	..	(-) 800.00
	R (-) 200.00			
36.	010 Provision for common rooms for Girls, toilets and drinking water facilities [MD]			
	O 15,000.00	1,500.00	..	(-) 1,500.00
	R (-) 13,500.00			
	4250 Capital Outlay on Other Social Services			
	00			
	800 Other Expenditure			
	State Development Schemes			
37.	002 Construction of 2nd Haj House [MD]			
	O 2,100.00	600.00	..	(-) 600.00
	R (-) 1,500.00			

Reasons for surrender of fund along with non-utilization of residual budgetary allocation have not in the above sub-heads have not been intimated by the department (June 2025).

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>04 Welfare of Minorities</i>			
	102 Economic Development			
State Development Schemes				
38.	001 Development and Welfare of Minorities [MD]			
	O 64,960.00	17,460.00	14,931.95	(-) 2,528.05
	R (-) 47,500.00			
39.	002 Construction Works for Development of Minorities [MD]			
	O 23,000.00	13,100.00	12,293.17	(-) 806.83
	R (-) 9,900.00			
	277 Education			
State Development Schemes				
40.	001 Improvement of Buildings of Madrasah [MD]			
	O 1,000.00	200.00	30.43	(-) 169.57
	R (-) 800.00			
41.	006 Integrated Minority Development Scheme [MD]			
	O 16,000.00	9,000.00	6,818.27	(-) 2,181.73
	R (-) 7,000.00			
42.	016 Improvement of Libraries, Reading Rooms in Secondary School [MD]			
	O 1,000.00	500.00	471.20	(-) 28.80
	R (-) 500.00			
43.	020 Setting up of Educational Institutions for Minorities [MD]			
	O 2,000.00	1,000.00	400.73	(-) 599.27
	R (-) 1,000.00			

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4250 Capital Outlay on Other Social Services

00

800 Other Expenditure

State Development Schemes

44.	001	Scheme for construction of hostels for Minority Students in the districts [MD]				
		O 3,500.00	500.00	281.36	(-) 218.64	
		R (-) 3,000.00				
45.	004	Construction of Minority Bhavan [MD]				
		O 300.00	100.00	8.53	(-) 91.47	
		R (-) 200.00				
46.	006	Construction of Office Building of WBMDFC [MD]				
		O 400.00	100.00	37.38	(-) 62.62	
		R (-) 300.00				

Reasons for surrender of fund along with final saving in the above sub-heads have not been intimated (June 2025).

6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities

04 Welfare of Minorities

800 Other Loans

State Development Schemes

47.	001	Loan to meritorious and needy students on minority communities studying professional/Technical/Vocational Courses in India and Abroad [MD]				
		O 5,000.00	..	..	..	
		R (-) 5,000.00				

Re-appropriation of ₹2,500.00 lakh was done from above sub-head for disbursing educational loan to meritorious & needy students of Minority community. No specific reason for surrender of ₹2,500.00 lakh has been intimated.

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes (Central Assistance)			
48.	017 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [Central Share] (OCASPS) [MD]			
	O 16,000.00	16,000.00	..	(-) 16,000.00
	State Development Schemes			
49.	015 Establishment of Sports School [MD]			
	O 150.00	150.00	..	(-) 150.00
50.	018 Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) [State Share] (OCASPS) [MD]			
	O 12,200.00	12,200.00	..	(-) 12,200.00
	6225 Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	800 Other Loans			
	State Development Schemes			
51.	002 Soft loans to Individual minority youths for Small and Medium bussiness [MD]			
	O 6,000.00	6,000.00	..	(-) 6,000.00
52.	003 Soft loans to Self-help Group Comprising of 10-20 members (at least 60% of members belonging to minority Communities) for generating any income generating activities [MD]			
	O 3,500.00	3,500.00	..	(-) 3,500.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).			
	4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	277 Education			
	State Development Schemes			
53.	003 Support for equipment and furniture for Madrasah [MD]			
	O 1,200.00	1,200.00	1,030.48	(-) 169.52
54.	007 Development of Waqf Properties [MD]			
	O 2,000.00	2,000.00	181.32	(-) 1,818.68

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
55.	019 Additional State Share (Top Up) for Pradhan Mantri Jan Vikas Karyakram (erstwhile MSDP) OCASPS [MD]			
	O 300.00	300.00	13.06	(-) 286.94

4235 Capital Outlay on Social Security and Welfare

02 Social Welfare

800 Other Expenditure

State Development Schemes

56.	002 Provision for Rural Infrastructure Development in the Minorities Area (RIDF) [MD]			
	O 2,900.00	2,900.00	61.26	(-) 2,838.74

Reasons for saving in the above sub-heads have not been intimated (June 2025).

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

04 Welfare of Minorities

277 Education

State Development Schemes

57.	014 Development of Aliah University [MD]			
	O 13,200.00	75.00	75.00	..
	R (-) 13,125.00			

Surrender of fund was done based on actual expenditure for different development /renovation works of Aliah University.

Grant No. 38 MINORITY AFFAIRS & MADRASAH EDUCATION

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	04 Welfare of Minorities			
	190 Loans to Public Sector and Other Undertakings			
State Development Schemes				
58.	001 Loan to Meritorious and Needy students of Minority Communities studying Professional/Technical/Vocational courses in India and Abroad [MD]			
	R	2,500.00	2,500.00	2,500.00 ..

The fund was created through re-appropriation based on actual expenditure to the above sub-head for disbursing educational Loan to meritorious and needy students of Minority Community.

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2015 Elections			
2049 Interest Payments			
2210 Medical and Public Health			
2215 Water Supply and Sanitation			
2216 Housing			
2217 Urban Development			
2235 Social Security and Welfare			
2250 Other Social Services			
2401 Crop Husbandry			
2435 Other Agricultural Programmes			
2501 Special Programmes for Rural Development			
2505 Rural Employment			
2515 Other Rural Development Programmes			
2575 Other Special Areas Programmes			
3054 Roads and Bridges			
3275 Other Communication Services			
3451 Secretariat-Economic Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	2,62,79,63,19		
Supplementary	54		
Amount surrendered during the year (31 March 2025)			5,45,69,67
	2,62,79,63,73	2,01,04,72,84	(-) 61,74,90,89
Charged -			
Original	11,00,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			Nil
	11,00,00	4,03,78	(-) 6,96,22
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4515 Capital Outlay on other Rural Development Programmes			
4702 Capital Outlay on Minor Irrigation			

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
Voted -			
Original	33,17,31,57		
Supplementary	1,94,76,80		
Amount surrendered during the year (31 March 2025)			
	35,12,08,37	21,42,40,70	(-) 13,69,67,67
			Nil

Notes and Comments -

- (i) During the year, the department incurred expenditure of ₹2,54,36,41 New Service, and an amount of ₹6,19 thousand which falls under New Instrument of Service expenditure stood unauthorized in terms of Article 205 of the Constitution of the West Bengal Financial Rules.
- (ii) As per PFMS data, an amount of ₹33,54,10,56 thousand remained unspent in the bank account of Single Nodal Agency under the department as on 31.03.2025.

Revenue (Voted)

- (i) The grant closed with a saving of ₹6,17,490.89 lakh (23.5 of such saving department surrendered an amount of ₹54,569.67 lakh during the year.
- (ii)Token supplementary grant of ₹0.54 lakh was obtained to finance 54 newly opened heads accounts (each ₹0.01 lakh) considering saving available in the same section of the grant.
- (iii) Persistent saving was noticed in the grant during the last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	8,29,372.43	34.01
2022-2023	9,88,773.02	41.88
2021-2022	4,19,374.69	19.57

(iv) Saving occurred as under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
3451 Secretariat-Economic Services			
00			
090 Secretariat			
Administrative Expenditure			
1. 020 Department of Panchayat and Community Development			
Panchayat Branch [PN]			
O 498.71	500.71	340.99	(-) 159.72
R 2.00			

Enhancement of fund through re-appropriation was done to release fund for deployment of two attendants in the camp/residence office of the secretary. Reasons for saving have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2515 Other Rural Development Programmes

00

101 Panchayati Raj

Administrative Expenditure

2. 030 Grants-in-aid/contributions to the Zilla Parishads for meeting the cost of T.A.,D.A. etc. of their members and staff and remuneration of office bearers and other contingent expenditure [PN]

O	551.41	}	..	..	..
R	(-) 551.41	}			

Entire budget provision was surrendered from earlier head of account to operate it under new head of account '2515-00-196-025-31-02-V'.

2515 Other Rural Development Programmes

00

101 Panchayati Raj

Administrative Expenditure

3. 009 Grants-in-aid/Contributions to the Gram Panchayats for meeting the cost of T.A.,D.A. etc. of their members and remuneration of office bearers and other Contingent expenditure [PN]

O	25,420.07	}	..	..	..
R	(-) 25,420.07	}			

Entire budget provision was surrendered from the earlier head of account to operate it under new head of account '2515-00-198-019-31-02-V'.

2515 Other Rural Development Programmes

00

102 Community Development

Administrative Expenditure

4. 001 Block Headquarters [PN]

O	24,032.20	}	24,009.19	23,097.69	(-) 911.50
R	(-) 23.01	}			

Fund was re-appropriated from above sub-head for payment of electricity bill, travelling allowance and telephone expenses. Reasons for saving have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2515 Other Rural Development Programmes

00

101 Panchayati Raj

Administrative Expenditure

5.	012	Grants-in-aid/contributions to the Zilla Parishads Contributions towards salaries of the employees of the Zilla Parishads [PN]			
	O	9,703.26	7,294.41	7,331.31	+36.90
	R	(-) 2,408.85			

Fund was re-appropriated from the above sub-head to other heads of account release fund for payment of salaries along with ad-hoc bonus of employees (Muslim employee) and salaries of employees of panchayat samities. Reasons for excess have not been intimated (June 2025).

2515 Other Rural Development Programmes

00

001 Direction and Administration

Administrative Expenditure

6.	002	District Establishment [PN]			
	O	5,518.35	5,525.65	4,933.03	(-) 592.62
	R	7.30			

Fund was re-appropriated to the above sub-head for payment of electricity charges, expenditure towards TA/DA bills etc. Reasons for saving have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
7.	030 Somobyathi-Financial Assistance to Bereaved Family Members of Deceased Persons who are in Extreme Financial Necessity [PN]			
	O 6,156.00	5,021.06	4,898.37	(-) 122.69
	R (-) 1,134.94			
	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			
	State Development Schemes			
8.	014 Widow Pension Scheme under Jai Bangla JAIBANGLA [PN]			
	O 55,120.00	51,020.00	45,436.98	(-) 5,583.02
	R (-) 4,100.00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
9.	021 Widow Pension Scheme under Jai Bangla JAIBANGLA [PN]			
	O 22,175.00	19,175.00	14,280.19	(-) 4,894.81
	R (-) 3,000.00			
	Fund was re-appropriated/ surrendered from the above sub-heads to other heads of account meet up the expenditure required for programme control of Vector Borne Disease in rural areas. Reasons for saving in the above sub-heads have not been intimated (June 2025).			

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2515 Other Rural Development Programmes			
	00			
	101 Panchayati Raj			
	Administrative Expenditure			
10.	011 Grants-in-aid/contributions to Panchayat Samities for meeting the cost of T.A.,D.A. etc. of their members and remuneration of office bearers and other contingent expenditure [PN]			
	O 4,840.16	..	1.89	+1.89
	R (-) 4,840.16			

Fund was surrendered from old head of account to operate new head of account '2515-00-197-018- 31-02-V'. Reasons for excess have not been intimated (June 2025).

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

800 Other Expenditure

Administrative Expenditure

11.	002 Implementation of Sahay Programme [PN]			
	O 148.01	111.32	..	(-) 111.32
	R (-) 36.69			

Fund was surrendered from the above sub-head to release the fund under new Head of Account '40-2235-60-200-100-Implementation of SAHAY Programme-31-02-V'. Reasons for non-utilization of residual fund have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2515 Other Rural Development Programmes			
	00			
	001 Direction and Administration			
	State Development Schemes			
12.	017 Assistance to WBSDRA for administrative support to PMGSY (100 per cent State Share) [PN]			
	O 1,956.00	152.65	..	(-) 152.65
	R (-) 1,803.35			

Fund was surrendered to release fund under newly opened head of account towards salary of regular and contractual employees of WBSRDA. Reasons for non-utilization of residual fund have not been intimated (June 2025).

2250 Other Social Services

00

103 Upkeep of Shrines, Temples, etc

State Development Schemes

13.	018 Gangasagar Mela [PN]			
	O 200.00	68.80	..	(-) 68.80
	R (-) 131.20			

Re-appropriation of fund from the above sub-head was done to release fund for the project 5 - Port LAN connectivity with health check up of existing LAN set up & restructuring of LAN with Wi-Fi facility at Joint Administrative Building. Reasons for non-utilization of residual fund have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2505 Rural Employment				
	01 National Programmes			
	702 Jawahar Gram Samridhi Yojana			
Administrative Expenditure				
14.	001 Rural Works Programmes [PN]			
	O 5,404.82	5,397.89	4,745.51	(-) 652.38
	R (-) 6.93			
Re-appropriation of fund from the above sub-head was done to release fund in connection with the cost for Development of Mobile Application for survey for Rural Housing (SRH). Reasons for saving have not been intimated (June 2025).				
2216 Housing				
	03 Rural Housing			
	105 Indira Awaas Yojana			
State Development Schemes (Central Assistance)				
15.	001 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana) (Central Share) [PN]			
	O 2,75,115.38	2,75,115.38	..	(-) 2,75,115.38
State Development Schemes				
16.	002 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana) (State Share) [PN]			
	O 1,34,861.14	1,34,861.14	..	(-) 1,34,861.14
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
17.	004 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana) (Central Share) (OCASPS) [PN]			
	O 1,03,069.23	1,03,069.23	..	(-) 1,03,069.23
State Development Schemes				
18.	005 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana) (State Share) (OCASPS) [PN]			
	O 77,623.14	77,623.14	..	(-) 77,623.14

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
19.	004 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana) (Central Share) (OCASPS) [PN]			
	O	47,469.23	47,469.23	..
				(-) 47,469.23
	State Development Schemes			
20.	005 Pradhan Mantri Awas Yojna - Rural (Erstwhile Indira Awaas Yojana) (State Share) (OCASPS) [PN]			
	O	47,723.14	47,723.14	..
				(-) 47,723.14
	2401 Crop Husbandry			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
21.	086 Rastriya Krishi Vikas Yojana (RKVY) (Central Share) (RKVY) [PN]			
	O	180.00	180.00	..
				(-) 180.00
	State Development Schemes			
22.	087 Rastriya Krishi Vikas Yojana (RKVY) (State Share) (RKVY) [PN]			
	O	123.14	123.14	..
				(-) 123.14
	800 Other Expenditure			
	State Development Schemes (Central Assistance)			
23.	017 Rastriya Krishi Vikas Yojana (RKVY) (Central Share) (RKVY) [PN]			
	O	480.00	480.00	..
				(-) 480.00
	State Development Schemes			
24.	022 Rastriya Krishi Vikash Yojana [RKVY](State Share) (RKVY) [PN]			
	O	223.14	223.14	..
				(-) 223.14
	2501 Special Programmes for Rural Development			
	06 Self Employment Programmes			
	101 Swarna Jayanti Gram Swarozgar Yojana			
	State Development Schemes			
25.	002 Promotion of Self-Help Group for Development of Women [PN]			
	O	800.00	800.00	..
				(-) 800.00

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
102	National Rural Livelihood Mission			
	State Development Schemes (Central Assistance)			
26.	008 Rural Self Employment Training Institute under DAY-NRLM (Central Share) (OCASPS) [PN]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
789	Special Component Plan for Scheduled Castes			
	State Development Schemes			
27.	002 Promotion of Self-Help Group for Development of Women [PN]			
	O 350.00	350.00	..	(-) 350.00
796	Tribal Areas Sub-Plan			
	State Development Schemes			
28.	002 Promotion of Self-Help Group for Development of Women in Tribal Areas [PN]			
	O 300.00	300.00	..	(-) 300.00
	2505 Rural Employment			
	02 Rural Employment Guarantee Schemes			
101	National Rural Employment Guarantee Scheme			
	State Development Schemes (Central Assistance)			
29.	001 National Rural Employment Guarantee Scheme (MGNREGA) (Central Share) (OCASPS) [PN]			
	O 1,46,747.76	1,46,747.76	..	(-) 1,46,747.76
789	Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
30.	001 National Rural Employment Guarantee Scheme (MGNREGA)(Central Share) (OCASPS) [PN]			
	O 1,46,847.76	1,46,847.76	..	(-) 1,46,847.76
796	Tribal Area Sub-plan			
	State Development Schemes (Central Assistance)			
31.	001 National Rural Employment Guarantee Scheme (MGNREGA)(Central Share) (OCASPS) [PN]			
	O 68,635.26	68,635.26	..	(-) 68,635.26
	2515 Other Rural Development Programmes			
	00			
001	Direction and Administration			
	State Development Schemes (Central Assistance)			
32.	015 Assistance to Rural Road Network Management Units (RRNMUs) (Central Share) (OCASPS) [PN]			
	O 300.00	300.00	..	(-) 300.00

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
Central Sector Scheme				
33.	009 Expenditure relating to Social Audit Unit (Central Share) (OCASPS) [PN]			
	O 100.00	100.00	..	(-) 100.00
State Development Schemes				
34.	016 Assistance to Rural Road Network Management Units (RRNMUs) (State Share) (OCASPS) [PN]			
	O 37,387.42	37,387.42	..	(-) 37,387.42
	101 Panchayati Raj			
State Development Schemes				
35.	032 Assistance to Panchayati Raj Bodies for Implementation of Provident Fund Scheme for Landless Agricultural Labourers (PROFLAL)			
	O 1,656.00	1,656.00	..	(-) 1,656.00
	193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof [PN]			
State Development Schemes				
36.	001 Assistance to GTA/Other Notified Authorities for Repair/Maintenance of Roads etc. [PN]			
	O 320.00	320.00	..	(-) 320.00
	196 Assistance to Zilla Parishad/District Level Panchayats			
State Development Schemes (Central Assistance)				
37.	004 Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) (OCASPS) [PN]			
	O 600.00	600.00	..	(-) 600.00
State Development Schemes				
38.	007 Pradhan Mantri Gram Sadak Yojana (PMGSY)(State Share) (OCASPS) [PN]			
	O 300.00	300.00	..	(-) 300.00
	197 Assistance to Block Panchayats			
State Development Schemes (Central Assistance)				
39.	013 Assistance for Building-less PHCs & CHCs under recommendation of 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 5,405.00	5,405.00	..	(-) 5,405.00
40.	014 Assistance for Conversion of Rural PHCs into Health and Wellness Centres as recommended by the 15th Finance Commission (FC- XV) (15-FC) [PN]			
	O 6,382.80	6,382.80	..	(-) 6,382.80
	198 Assistance to Gram Panchayats			
State Development Schemes (Central Assistance)				
41.	013 Assistance for Building-less Health Sub Centres under recommendation of 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 3,783.50	3,783.50	..	(-) 3,783.50

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
42.	014 Assistance for Conversion of Rural Health Sub Centres into Health and Wellness Centres as recommended by the 15th Finance Commission (FC-XV) (15-FC) [PN] O 9,062.20	9,062.20	..	(-) 9,062.20

Reasons for non-utilization of entire budget provision in the above sub-intimated (June 2025).

2235 Social Security and Welfare
03 National Social Assistance Programme
 101 National Old Age Pension Scheme.

State Development Schemes (Central Assistance)

43.	001 Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (Central Share) (NSAP) [PN] O 36,314.43	36,314.43	29,839.22	(-) 6,475.21
44.	003 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP) [PN] O 1,691.11	1,691.11	1,598.42	(-) 92.69
45.	005 Indira Gandhi National Widow Pension Scheme (IGNWPS)(Central Share) (NSAP) [PN] O 25,808.00	25,808.00	18,097.77	(-) 7,710.23
	102 National Family Benefit Scheme			

State Development Schemes (Central Assistance)

46.	001 National Family Benefit Scheme (NFBS) (Central Share) (NSAP) [PN] O 4,508.00	4,508.00	3,946.12	(-) 561.88
	789 Special Component Plan for Scheduled Castes			

State Development Schemes (Central Assistance)

47.	001 Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (Central Share) (NSAP) [PN] O 23,803.53	23,803.53	10,618.92	(-) 13,184.61
48.	005 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP) [PN] O 462.26	462.26	269.08	(-) 193.18
	796 Tribal Area Sub-Plan			

State Development Schemes (Central Assistance)

49.	005 Indira Gandhi National Disability Pension Scheme (IGNDPS) (Central Share) (NSAP) [PN] O 286.39	286.39	158.16	(-) 128.23
	60 Other Social Security and Welfare Programmes			
	102 Pensions under Social Security Schemes			

State Development Schemes

50.	015 Disability Pension Scheme under Jai Bangla JAIBANGLA [PN] O 19,890.00	19,890.00	9,945.00	(-) 9,945.00
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Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
51.	022 Disability Pension Scheme under Jai Bangla JAIBANGLA [PN]			
	O 4,615.00	4,615.00	2,307.50	(-) 2,307.50
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
52.	022 Old Age Pension Scheme under Jai Bangla JAIBANGLA [PN]			
	O 12,935.00	12,935.00	8,652.49	(-) 4,282.51
53.	023 Widow Pension Scheme under Jai Bangla JAIBANGLA [PN]			
	O 13,460.00	13,460.00	7,837.96	(-) 5,622.04
54.	024 Disability Pension Scheme under Jai Bangla JAIBANGLA [PN]			
	O 7,220.00	7,220.00	3,610.00	(-) 3,610.00
	2501 Special Programmes for Rural Development			
	06 Self Employment Programmes			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
55.	006 National Rural Livelihood Mission (NRLM) (State Share) (OCASPS) (OCASPS) [PN]			
	O 13,984.71	13,984.71	12,716.37	(-) 1,268.34
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
56.	005 National Rural Livelihood Mission (NRLM) (Central Share) (OCASPS) (OCASPS) [PN]			
	O 10,146.14	10,146.14	4,834.00	(-) 5,312.14
	State Development Schemes			
57.	004 National Rural Livelihood Mission (NRLM) (State Share)(OCASPS) (OCASPS) [PN]			
	O 5,723.14	5,723.14	3,222.67	(-) 2,500.47
	2505 Rural Employment			
	02 Rural Employment Guarantee Schemes			
	101 National Rural Employment Guarantee Scheme			
	State Development Schemes			
58.	002 National Rural Employment Guarantee Scheme (MGNREGA)(State Share) (OCASPS) [PN]			
	O 45,551.98	45,551.98	8,253.85	(-) 37,298.13
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
59.	002 National Rural Employment Guarantee Scheme (MGNREGA)(State Share) (OCASPS) [PN]			
	O 45,533.98	45,533.98	8,253.85	(-) 37,280.13

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Area Sub-plan			
State Development Schemes				
60.	002 National Rural Employment Guarantee Scheme (MGNREGA)(State Share) (OCASPS) [PN]			
	O 21,204.09	21,204.09	2,687.30	(-) 18,516.79
2515 Other Rural Development Programmes				
	00			
	101 Panchayati Raj			
State Development Schemes (Central Assistance)				
61.	019 Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) (OCASPS) [PN]			
	O 5,448.59	5,448.59	3,890.00	(-) 1,558.59
State Development Schemes				
62.	002 Grant for construction of Panchayat Ghars [PN]			
	O 900.00	900.00	264.76	(-) 635.24
63.	020 Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share) (OCASPS) [PN]			
	O 3,628.39	3,628.39	2,593.33	(-) 1,035.06
	196 Assistance to Zilla Parishad/District Level Panchayats			
State Development Schemes (Central Assistance)				
64.	005 Nirmal Bharat Abhiyan (NBA)(Central Share) (OCASPS) [PN]			
	O 41,206.79	41,206.79	12,462.00	(-) 28,744.79
65.	016 Assistance to RLB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 21,931.30	21,931.30	21,021.22	(-) 910.08
State Development Schemes				
66.	006 Nirmal Bharat Abhiyan (NBA)(State Share) (OCASPS) [PN]			
	O 27,509.60	27,509.60	8,308.00	(-) 19,201.60
67.	022 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission (GLB) [PN]			
	O 11,498.08	11,498.08	5,233.47	(-) 6,264.61

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
197	Assistance to Block Panchayats			
State Development Schemes (Central Assistance)				
68.	009 Assistance to RLB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 21,331.30	21,331.30	21,021.22	(-) 310.08
69.	010 Assistance to RLBs as Tied Grants under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 30,572.50	30,572.50	29,895.36	(-) 677.14
State Development Schemes				
70.	016 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission (GLB) [PN]			
	O 11,498.08	11,498.08	5,215.43	(-) 6,282.65
198	Assistance to Gram Panchayats			
State Development Schemes (Central Assistance)				
71.	010 Assistance to RLB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 1,01,417.40	1,01,417.40	98,522.20	(-) 2,895.20
72.	011 Assistance to RLBs as Tied Grants under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 1,42,046.50	1,42,046.50	1,41,613.41	(-) 433.09
State Development Schemes				
73.	016 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission (GLB) [PN]			
	O 16,338.08	16,338.08	7,410.82	(-) 8,927.26
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
74.	009 Nirmal Bharat Abhiyan (NBA)(Central Share) (OCASPS) [PN]			
	O 24,007.68	24,007.68	3,000.00	(-) 21,007.68
75.	015 Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) (OCASPS) [PN]			
	O 2,891.88	2,891.88	1,100.00	(-) 1,791.88
State Development Schemes				
76.	010 Nirmal Bharat Abhiyan (NBA)(State Share) (OCASPS) [PN]			
	O 15,985.92	15,985.92	2,000.00	(-) 13,985.92
77.	016 Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share) (OCASPS) [PN]			
	O 1,927.93	1,927.93	733.33	(-) 1,194.60
78.	025 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission (GLB) [PN]			
	O 25,852.88	25,852.88	12,606.58	(-) 13,246.30
796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
79.	007 Nirmal Bharat Abhiyan (NBA)(Central Share) (OCASPS) [PN]			
	O 17,285.53	17,285.53	2,500.00	(-) 14,785.53

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
80.	013 Rashtriya Gram Swaraj Abhiyan (RGSA) (Central Share) (OCASPS) [PN]			
	O 659.53	659.53	278.00	(-) 381.53
State Development Schemes				
81.	008 Nirmal Bharat Abhiyan (NBA)(State Share) (OCASPS) [PN]			
	O 11,504.48	11,504.48	1,666.67	(-) 9,837.81
82.	014 Rashtriya Gram Swaraj Abhiyan (RGSA) (State Share) (OCASPS) [PN]			
	O 443.68	443.68	185.33	(-) 258.35
83.	023 Grants to Panchayat Bodies as per recommendation of Fifth State Finance Commission (GLB) [PN]			
	O 9,795.28	9,795.28	4,452.40	(-) 5,342.88
800	Other Expenditure			
State Development Schemes				
84.	032 Assistance to Panchayat Raj Bodies for CHCMI for women and children [PN]			
	O 500.00	500.00	252.77	(-) 247.23
3451 Secretariat-Economic Services				
00				
090 Secretariat				
Administrative Expenditure				
85.	021 Department of Panchayat and Community Development Community Development Branch [PN]			
	O 1,049.65	1,049.65	899.77	(-) 149.88
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions				
00				
106 Taxes on Vehicles				
State Development Schemes				
86.	004 Grants to Panchayat Bodies in respect of Taxes on Vehicles as per recommendation of Fifth State Finance Commission (GLB) [PN]			
	O 78,608.00	78,608.00	36,649.11	(-) 41,958.89
108 Taxes on Professions, Trade, Callings and Employment				
State Development Schemes				
87.	002 Grants to Panchayat Bodies in respect of Taxes on Professions, Trade, Callings and Employment as per recommendation of Fifth State Finance Commission (GLB) [PN]			
	O 17,194.10	17,194.10	7,815.50	(-) 9,378.60
Reasons for saving in the above sub-heads have not been intimated (June 2025).				

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2515 Other Rural Development Programmes

00

196 Assistance to Zilla Parishad/District Level Panchayats

State Development Schemes

88. 009 Assistance to Zila Parishads for Repair/Maintenance of Roads etc. [PN]

O	55,556.00	48,056.00	32,569.76	(-) 15,486.24
R	(-) 7,500.00			

Reduction of fund through re-appropriation was done for repair and maintenance of PMGSY Roads. Reasons for saving have not been intimated (June 2025).

3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

00

103 Entertainment Tax

Administrative Expenditure

89. 001 Grants-in-aid to the Panchayat from Panchayat Fund [PN]

O	126.93	24.21	8.20	(-) 16.01
R	(-) 102.72			

Reduction of fund through re-appropriation was done to meet up the payment of remuneration, ad-hoc bonus etc. to the casual/contractual/daily rated worker. Reasons for saving have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2515 Other Rural Development Programmes

00

001 Direction and Administration

State Development Schemes

90.	011	Control of Vector Borne Diseases Programme at Rural Areas [PN]			
		O 21,859.00	7,041.01	7,041.00	(-) 0.01
		R (-) 14,817.99			

Reduction of fund through surrender was done to release fund under newly opened heads of account as per actual requirement (June 2025).

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2515 Other Rural Development Programmes

00

196 Assistance to Zilla Parishad/District Level Panchayats

State Development Schemes

91.	001	Assistance to Zilla Parishad for implementation of PMGSY Scheme [PN]			
		O 15,012.00	22,512.00	22,512.00	..
		R 7,500.00			

Enhancement of fund through re-appropriation based on actual expenditure was done for repair and maintenance of PMGSY Roads.

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2515 Other Rural Development Programmes

00

101 Panchayati Raj

Administrative Expenditure

92.	004	Contribution towards salaries of Employees of Gram Panchayats [PN]			
		O 1,03,076.24	1,05,103.93	1,03,492.95	(-) 1,610.98
		R 2,027.69			
93.	010	Grants-in-aid/ contributions to the Panchayat Samities - Contribution towards Salaries of the employees of Panchayat Samities [PN]			
		O 12,998.34	13,482.22	13,316.62	(-) 165.60
		R 483.88			

Enhancement of fund through re-appropriation in the above sub-heads was done to meet up the payment of remuneration, ad-hoc bonus etc. to the casual/contractual/ daily rated workers of PRI Bodies and to pay salaries along with ad-hoc bonus towards employees (Muslim employee) to the GP & Panchayat Samity employees. Reasons for saving in the above sub-heads have not been intimated (June 2025).

2515 Other Rural Development Programmes

00

001 Direction and Administration

State Development Schemes

94.	003	Procurement and maintenance of Computer Software, Printer and other accessories under the aspect of e-Governance [PN]			
		O 50.00	189.25	188.95	(-) 0.30
		R 139.25			

Enhancement of fund through re-appropriation was required for cost of Development of Mobile Application for survey for Rural Housing and Project-5 Port LAN connectivity with health check up of existing LAN set up and restructuring of LAN with Wi-Fi facility at Joint Administrative Building. Reasons for saving have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2015 Elections					
00					
109 Charges for Conduct of Election to Panchayat / Local Bodies					
Administrative Expenditure					
95.	002 Panchayat Elections [PN]				
	O	1,100.00	1,100.00	2,496.13	+1,396.13
2235 Social Security and Welfare					
03 National Social Assistance Programme					
102 National Family Benefit Scheme					
State Development Schemes					
96.	002 National Family Benefit Scheme (NFBS) (State Share) (NSAP) [PN]				
	O	2,523.14	2,523.14	3,946.12	+1,422.98
789 Special Component Plan for Scheduled Castes					
State Development Schemes (Central Assistance)					
97.	007 Indira Gandhi National Widow Pension Scheme (IGNWPS)(Central Share) (NSAP) [PN]				
	O	4,808.00	4,808.00	5,047.02	+239.02
796 Tribal Area Sub-Plan					
State Development Schemes (Central Assistance)					
98.	001 Indira Gandhi National Old Age Pension Scheme (IGNOAPS) (Central Share) (NSAP) [PN]				
	O	4,308.00	4,308.00	5,593.68	+1,285.68
99.	007 Indira Gandhi National Widow Pension Scheme (IGNWPS)(Central Share) (NSAP) [PN]				
	O	3,776.91	3,776.91	3,977.35	+200.44
60 Other Social Security and Welfare Programmes					
102 Pensions under Social Security Schemes					
State Development Schemes					
100.	013 Old Age Pension Scheme under Jai Bangla JAIBANGLA [PN]				
	O	53,545.00	53,545.00	75,709.27	+22,164.27

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
101.	020 Old Age Pension Scheme under Jai Bangla JAIBANGLA [PN]			
	O 13,040.00	13,040.00	23,794.34	+10,754.34
2501 Special Programmes for Rural Development				
<i>06 Self Employment Programmes</i>				
102	National Rural Livelihood Mission			
State Development Schemes (Central Assistance)				
102.	002 National Rural Livelihood Mission (NRLM)(Central Share) (OCASPS) [PN]			
	O 18,923.10	18,923.10	44,352.13	+25,429.03
103.	006 Start Up Village Entrepreneurship Programme under DAY-NRLM (Central Share) (OCASPS) [PN]			
	O 2,000.00	2,000.00	2,500.00	+500.00
State Development Schemes				
104.	001 National Rural Livelihood Mission (NRLM)(State Share) (OCASPS) [PN]			
	O 11,584.71	11,584.71	29,568.09	+17,983.38
105.	007 Start Up Village Entrepreneurship Programme under DAY-NRLM (State Share) (OCASPS) [PN]			
	O 723.14	723.14	1,666.67	+943.53
789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
106.	005 National Rural Livelihood Mission (NRLM) (Central Share) (OCASPS) (OCASPS) [PN]			
	O 12,546.14	12,546.14	19,074.56	+6,528.42
2515 Other Rural Development Programmes				
<i>00</i>				
196	Assistance to Zilla Parishad/District Level Panchayats			
State Development Schemes (Central Assistance)				
107.	017 Assistance to RLBs as Tied Grants under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [PN]			
	O 30,172.50	30,172.50	32,826.68	+2,654.18

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
108.	026 Panchayat and Community Development Community Development Branch House-site of Landless Laborers [PN]			
	O	108.30	108.30	601.39
				+493.09
	Reasons for excess in the above sub-heads have not been intimated (June 2025).			
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Programmes			
	State Development Schemes (Central Assistance)			
109	009 Integrated Farming Cluster under MKSP under DAY-NRLM (Central Share) OCASPS [PN]			
		..	316.87	+316.87
	2401 Crop Husbandry			
	00			
	800 Other Expenditure			
	State Development Schemes (Central Assistance)			
110.	057 Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY [PN]			
		..	101.34	+101.34
	2501 Special Programmes for Rural Development			
	06 <i>Self Employment Programmes</i>			
	102 National Rural Livelihood Mission			
	State Development Schemes			
111.	010 Integrated Farming Cluster under MKSP under DAY-NRLM (State Share) OCASPS [PN]			
		..	211.25	+211.25
	789 Special Component Plan for Scheduled Castes			
	Administrative Expenditure			
112.	008 Integrated Farming Cluster under MKSP under DAY-NRLM (Central Share) [PN]			
		..	140.11	+140.11
113.	009 Integrated Farming Cluster under MKSP under DAY-NRLM (State Share) [PN]			
		..	93.41	+93.41

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2515 Other Rural Development Programmes				
	00			
	196	Assistance to Zilla Parishad/District Level Panchayats		
Administrative Expenditure				
114.	027	Assistance for Building-less PHCs & CHCs under recommendation of 15 th Finance Commission (FC-XV) [PN]		
		..	19,666.75	+19,666.75
	197	Assistance to Block Panchayats		
State Development Schemes (Central Assistance)				
115.	012	Assistance for Block Level Public Health Units under the recommendation of 15th Finance Commission (FC-XV) 15-FC [PN]		
		..	4,306.00	+4,306.00
Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).				
2216 Housing				
	03	Rural Housing		
	002	Banglar Bari (Gramin)		
State Development Schemes				
116.	001	Banglar Bari (Gramin) (BB-G) [PN]		
	S	0.02	0.02	2,91,571.65
				+2,91,571.63
	789	Special Component Plan for Scheduled Castes		
State Development Schemes				
117.	007	Banglar Bari (Gramin) (BB-G) [PN]		
	S	0.01	0.01	3,40,708.80
				+3,40,708.79
	796	Tribal Areas Sub-Plan		
State Development Schemes				
118.	007	Banglar Bari (Gramin) (BB-G) [PN]		
	S	0.01	0.01	94,374.60
				+94,374.59
Token supplementary grant in the above sub-heads was obtained for new head opened for Banglar Bari (Gramin) under SNA-SPARSH considering savings available in the same section of the Grants. Reasons for excess in the above sub-heads have not been intimated (June 2025).				

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2435 Other Agricultural Programmes				
	60 Others			
	103 Special Initiatives for development of Agriculture and Allied Sectors			
State Development Schemes (Central Assistance)				
119.	010 Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) SPARSH [PN]			
	S 0.01	0.01	264.08	+264.07
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
120.	011 Rastriya Krishi Vikash Yojana (RKVY) (DPR based component) (SNA-SPARSH) SPARSH [PN]			
	S 0.01	0.01	98.22	+98.21
Token supplementary grant of ₹0.01 lakh each in the above sub-heads was obtained for new head opened for Rastriya Krishi Vikash Yojana (RKVY)(DPR based component) under SNA-SPARSH considering savings available in the same section of the Grant. Reasons for excess in the above sub-heads have not been intimated (June 2025).				
3054 Roads and Bridges				
	04 District and Other Roads			
	337 Road Works			
Administrative Expenditure				
121.	001 Assistance to WBSRDA for Salaries of Deputed Govt Employees [PN]			
	S 0.01	0.01	278.24	+278.23
	338 Pradhan Mantri Gram Sadak Yojana			
State Development Schemes (Central Assistance)				
122.	001 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) (OCASPS) [PN]			
	S 0.01	0.01	14,300.00	+14,299.99
123.	003 Pradhan Mantri Gram Sadak Yojana (PMGSY), Admin Fund (Central Share) (OCASPS) [PN]			
	S 0.01	0.01	500.00	+499.99
State Development Schemes				
124.	002 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) (OCASPS) [PN]			
	S 0.01	0.01	9,533.33	+9,533.32
125.	004 Pradhan Mantri Gram Sadak Yojana (PMGSY), Admin Fund (State Share) (OCASPS) [PN]			
	S 0.01	0.01	333.33	+333.32

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
126.	005 Assistance to WBSDRA for administrative support to PMGSY (100 per cent State Share) (OCASPS) [PN]			
	S 0.01	0.01	1,500.00	+1,499.99
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
127.	001 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) (OCASPS) [PN]			
	S 0.01	0.01	5,500.00	+5,499.99
State Development Schemes				
128.	002 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) (OCASPS) [PN]			
	S 0.01	0.01	3,666.67	+3,666.66
	796 Tribal Area Sub-plan			
State Development Schemes (Central Assistance)				
129.	001 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) (OCASPS) [PN]			
	S 0.01	0.01	2,200.00	+2,199.99
State Development Schemes				
130.	002 Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) (OCASPS) [PN]			
	S 0.01	0.01	1,466.67	+1,466.66

Token supplementary grant of ₹0.01 lakh each in the above sub-heads was obtained for new head opened for road works under Pradhan Mantri Grams Sadak Yojana (PMGSY) and road works under Pradhan Mantria Gram Sadak Yojana (PMGSY) under SNA-SPARSH considering savings available in the same section of the Grants. Reasons for excess in the above sub-heads have not been intimated (June 2025).

2515 Other Rural Development Programmes

00

001 Direction and Administration

Administrative Expenditure

131.	018 Payment of salary, remuneration etc. for the Employees of Kalyani Spinning Mills Ltd and West Dinajpur Spinning Mills Ltd deputed in the field offices under P & RD Department [PN]			
	S 0.01	0.01	871.96	+871.95
	101 Panchayati Raj			

State Development Schemes

132.	035 Procurement of Computer & Accessories for the Panchayati Raj Bodies [PN]			
	S 0.01	0.01	107.40	+107.39
	196 Assistance to Zilla Parishad/District Level Panchayats			

State Development Schemes

133.	026 Recoupment of PMGSY Fund incurred on Projects dropped from PMGSY [PN]			
	S 0.01	0.01	2,165.04	+2,165.03

Token supplementary grant of ₹0.01 lakh each in the above sub-head was obtained for new heads of account opened for respective schemes considering savings available in the same section of the grant. Reasons for excess in the above sub-heads have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2215 Water Supply and Sanitation					
	02	Sewerage and Sanitation			
	105	Sanitation Services			
State Development Schemes (Central Assistance)					
134.	007	Swachh Bharat Mission (SBM-Rural) (SNA-SPARSH) SPARSH [PN]			
	S	0.01	0.01	4,203.73	+4,203.72
State Development Schemes					
135.	006	Additional State Contribution towards Swachh Bharat Mission (SBM-Rural) (erstwhile Nirmal Bharat Abhiyan) [PN]			
	S	0.01	0.01	424.20	+424.19
	789	Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)					
136.	028	Swachh Bharat Mission (SBM-Rural) (SNA-SPARSH) SPARSH [PN]			
	S	0.01	0.01	18,038.77	+18,038.76
	796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)					
137.	004	Swachh Bharat Mission (SBM-Rural) (SNA-SPARSH) SPARSH [PN]			
	S	0.01	0.01	2,844.91	+2,844.90
Token supplementary grant of ₹0.01 lakh each under above sub-heads, was obtained for new head opened for Swachh Bharat Mission (SBM-Rural) (erstwhile Nirmal Bharat Abhiyan (NBA) under SNA- SPARSH considering savings available in the same section of the Grant. Reasons for excess in the above sub-heads have not been intimated (June 2025).					
2210 Medical and Public Health					
	06	Public Health			
	101	Prevention and Control of Diseases			
State Development Schemes					
138.	060	Control of Vector Borne Diseases Programme at Rural Areas [PN]			
	S	0.04	1,134.98	41,883.88	+40,748.90
	R	1,134.94			
Token supplementary grant of ₹0.04 lakh was obtained and further fund was enhanced through re-appropriation for control of Vector Borne Diseases Programme at Rural Areas. Reasons for excess have not been intimated (June 2025).					

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Revenue (*Charged*)

(i) The appropriation closed with a saving of ₹696.22 lakh (63.29 per cent of the total budget provision).

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

(iii) Similar saving of ₹1,743.18 lakh (87.16 per cent of the total appropriation) and ₹900.81 lakh (47.41 per cent of the total appropriation) was also noticed during 2023-2024 and 2022-2023 respectively.

(iv) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2049 Interest Payments			
	60 Interest on Other Obligations			
	101 Interest on Deposits			
	Administrative Expenditure			
139.	010 Interest on Finance Commission Grants relating to P& RD Dept. (15-FC) [PN]			
	O 1,100.00	695.94	..	(-) 695.94
	R (-) 404.06			

Reduction of fund through re-appropriation to the other head of account was done to pay penal interest for delayed transfer of Grants under the recommendation of SV-FC etc. Reasons for non-utilization of residual fund have not been intimated (June 2025).

(v) Excess occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2049 Interest Payments			
	60 Interest on Other Obligations			
	701 Miscellaneous			
	Administrative Expenditure			
140.	017 Interest on Finance Commission Grants relating to P & RD Dept (15-FC) [PN]			
	R 404.06	404.06	403.78	(-) 0.28

The fund was not created through Annual Financial Statement, Demands for Supplementary Grants or the expenditure was incurred by drawing an advance from the Contingency Fund, rather it was created through re-appropriation for payment of Panel interest for delayed transfer of Grants under the recommendation of XV-FC etc. Reasons for saving have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Capital (Voted)

(i) The grant closed with a saving of ₹1,36,967.67 lakh (39 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) In view of the saving of ₹1,36,967.67 lakh, supplementary provision of ₹19,476.80 lakh proved to be unnecessary.

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

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	55,130.85	9.99
2022-2023	1,84,900.17	68.42
2021-2022	2,21,604.93	82.59

(iv) Saving occurred as under :

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

4515 Capital Outlay on other Rural Development Programmes

00

103 Rural Development

State Development Schemes (Central Assistance)

141.	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) (OCASPS) [PN]		
	O	58,500.00	58,500.00	.. (-) 58,500.00

State Development Schemes

142.	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) (OCASPS) [PN]		
	O	23,060.43	23,060.43	.. (-) 23,060.43

789 Special Component Plan for Schedule Castes

State Development Schemes (Central Assistance)

143.	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) (OCASPS) [PN]		
	O	22,500.00	22,500.00	.. (-) 22,500.00

State Development Schemes

144.	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) [PN]		
	O	9,738.14	9,738.14	.. (-) 9,738.14

796 Tribal Areas Sub-Plan

State Development Schemes (Central Assistance)

145.	001	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (Central Share) [PN]		
	O	9,000.00	9,000.00	.. (-) 9,000.00

State Development Schemes

146.	002	Road Works under Pradhan Mantri Gram Sadak Yojana (PMGSY) (State Share) (OCASPS) [PN]		
	O	3,500.00	3,500.00	.. (-) 3,500.00

Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4515 Capital Outlay on other Rural Development Programmes					
00					
102 Community Development					
State Development Schemes					
147.	001	Housing- Housing Scheme in Converted Blocks [PN]			
	O	320.00	320.00	86.72	(-) 233.28
148.	003	Construction of Administrative Buildings [PN]			
	O	800.00	800.00	224.12	(-) 575.88
103 Rural Development					
State Development Schemes					
149.	006	Special Infrastructure Projects [PN]			
	O	10,000.00	10,000.00	4,632.26	(-) 5,367.74
789 Special Component Plan for Schedule Castes					
State Development Schemes					
150.	004	Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme [PN]			
	O	50,000.00	50,000.00	49,885.92	(-) 114.08
151.	005	Special Infrastructure Projects [PN]			
	O	3,300.00	3,300.00	1,364.66	(-) 1,935.34
796 Tribal Areas Sub-Plan					
State Development Schemes					
152.	005	Special Infrastructure Projects [PN]			
	O	1,000.00	1,000.00	377.84	(-) 622.16
Reasons for saving in the above sub-heads have not been intimated (June 2025).					

4515 Capital Outlay on other Rural Development Programmes

00

796 Tribal Areas Sub-Plan

State Development Schemes

153.	004 Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme [PN]				
	O	50,000.00	46,859.00	39,328.51	(-) 7,530.49
	R	(-) 3,141.00			

Reduction of fund through re-appropriation was done for implementation of first seven no. of Pathashree Rastashree Schemes. Reasons for saving have not been intimated (June 2025).

Grant No. 40 PANCHAYATS & RURAL DEVELOPMENT

(v) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4515 Capital Outlay on other Rural Development Programmes			
00			
789 Special Component Plan for Schedule Castes			
State Development Schemes			
154. 003 Implementation of RIDF Projects (RIDF) [PN]			
O 17,900.00	23,526.80	26,855.76	+3,328.96
S 5,626.80			

Enhancement of fund through supplementary grant was required for implementation of RIDF projects under the Administrative Department. Reasons for excess have not been intimated (June 2025).

4515 Capital Outlay on other Rural Development Programmes			
00			
103 Rural Development			
State Development Schemes			
155. 005 Construction & Upgradation of Rural Roads under Pathashree-Rastashree Scheme [PN]			
O 40,000.00	43,141.00	43,096.04	(-) 44.96
R 3,141.00			

Enhancement of fund through re-appropriation was done for implementation of first forty-seven no. of Pathashree Rastrashree Schemes. Reasons for saving have not been intimated (June 2025).

4515 Capital Outlay on other Rural Development Programmes			
00			
796 Tribal Areas Sub-Plan			
State Development Schemes			
156. 003 Implementation of RIDF Projects (RIDF) [PN]			
O 12,600.00	12,600.00	15,121.11	+2,521.11

Reasons for excess have not been intimated (June 2025).

Grant No. 41 PARLIAMENTARY AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2070 Other Administrative Services			
Voted -			
Original	21,88,41		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
		21,88,41	4,02,53
			(-) 17,85,88
			Nil

CAPITAL -
Major Head
4070 Capital Outlay on other Administrative Services

Voted -				
Original	..			
Supplementary	3,00			
Amount surrendered during the year (31 March 2025)				
		3,00	1,41	(-) 1,59
				Nil

Notes and Comments –

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

Revenue (Voted)

- (i) The grant closed with a saving of ₹1,785.88 lakh (81.61 per cent of the total budget provision).
- (ii) No portion of the Saving was surrendered by the department.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	1,758.36	83.22
2022-2023	604.28	29.68
2021-2022	1,594.84	81.17
2020-2021	1,463.45	80.21
2019-2020	352.30	22.23

Grant No. 41 PARLIAMENTARY AFFAIRS

(iv) Saving occurred as under :

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	800 Other Expenditure			
State Development Schemes				
1.	005 West Bengal Youth Parliament Competition Scheme in Educational Institutions [PA]			
	O	1,800.00	1,800.00	.. (-) 1,800.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹1.59 lakh (53 per cent of the total budget provision). No portion of the saving was surrendered by the department.
- (ii) In view of the saving of ₹1.59 lakh, supplementary grant of ₹3 lakh proved to be excessive.
- (iii) Fund was created through supplementary grant of ₹3 lakh under Major Head 4070-Capital Outlay on other Administrative Services for other capital expenditure of the department.

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2051 Public Service Commission			
2052 Secretariat-General Services			
2059 Public Works			
2062 Vigilance			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
2251 Secretariat-Social Services			
Voted -			
Original	3,30,88,91		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			94,48
	3,30,88,91	2,69,03,11	(-) 61,85,80
Charged -			
Original	12,35		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			Nil
	12,35	15,03	+2,68
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
4235 Capital Outlay on Social Security and Welfare			
6004 Loans and Advances from the Central Government			
Voted -			
Original	81,51,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			Nil
	81,51,00	61,36,79	(-) 20,14,21
Charged -			
Original	1,20		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			Nil
	1,20	25,12	+23,92

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Notes and Comments –

(i) During the year department incurred expenditure an amount of ₹18,74 thousand which falls under New Instrument of service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹6,185.80 lakh (18.69 per cent of the total budget provision).
(ii) Out of such saving the department surrendered an amount of ₹94.48 lakh during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	6,008.56	19.68
2022-2023	7,158.74	25.96
2021-2022	10,911.23	41.08
2020-2021	1,662.54	21.77
2019-2020	740.91	11.63

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2251 Secretariat-Social Services			
	00			
	090 Secretariat			

State Development Schemes

1. 034 e-Governance and Citizen Government Interface [HR]
O 5,150.00 5,150.00 4,260.28 (-) 889.72

Reasons for final saving in the above sub-head have not been intimated (June 2025).

2070 Other Administrative Services

00

003 Training

State Development Schemes

2. 008 Establishment of Regional Training Centres (at Burdwan, Medinipur & Jalpaiguri) [HR]
O 200.00 } 168.15 7.02 (-) 161.13
R (-) 31.85 }

Reduction of fund through re-appropriation and surrender from the above sub-head was stated to be required to make payment for conducting Half Yearly Departmental Examination for IAS, IPS, WBCS(Exe), and WBPS officers and to pay for security service at Mayukh Bhawan and Jalsampad Bhawan which are under the administrative control of West Bengal Staff Selection Commission. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
State Development Schemes				
3.	023 BANGLA SAHAYATA KENDRA [HR]			
	O 19,704.97	19,616.93	14,538.03	(-) 5,078.90
	R (-) 88.04			

Reduction of fund through re-appropriation and surrender from this sub-head was stated to be required for administrative expenditures of the offices of the WB SSC and towards induction Training Programme of WBCS (Exe) officers. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	003 Training			
Administrative Expenditure				
4.	002 Training of Administrative Officers [HR]			
	O 426.35	443.46	519.16	+75.70
	R 17.11			

Enhancement of ₹22.66 lakh through re-appropriation was done for management development programme training of 30 WBCS(Exe) probationer of 2023 batch at IIM Kolkata. Further reduction of ₹5.55 lakh through re-appropriation was done for incurring administrative expenditures of Lokayukta WB & NSATI, WB for payment of annual subscription to India International Centre (IIC). However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

5. 021 Personnel & Administrative Refroms Department [HR]

O	2,620.52	} 2,756.37	2,872.09	+115.72
R	135.85			

Enhancement of fund through re-appropriation was stated to be required for payment of dearness allowances of the officers and staff of the department concerned, for incurring various administrative expenditure of the office of the Resident Commissioner of West Bengal, New Delhi and various administrative expenditure of the offices of the WB SSC. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Revenue (Charged)

- (i) The appropriation closed with an excess of ₹2.68 lakh (actual : ₹2,68,283). The excess requires regularisation by the Legislature.
- (ii) Similar excess of ₹5.32 lakh (actual : ₹5,31,635) was noticed in the appropriation during 2023-2024.

Capital (Voted)

- (i) The grant closed with a saving of ₹2,014.21 lakh (24.71 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Saving

Year	Amount (₹ in lakh)	Percentage
2023-2024	4,138.86	50.23
2022-2023	5,095.76	51.47
2021-2022	8,217.57	80.84
2020-2021	7,052.31	70.81
2019-2020	4,233.14	45.03

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

6. 015 Other Administrative Services [HR]

O	6,300.00	6,300.00	3,712.89	(-) 2,587.11
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Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	106 General Pool Accommodation			
State Development Schemes				
7.	076 Construction of Residential Quarters of Officers & Staffs attached to Collectorate and Sub-Divisional Offices (Excl. Police) [HR]			
	O	701.00	701.00	52.03 (-) 648.97

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
State Development Schemes				
8.	014 e-Governance and Citizen Government Interface [HR]			
	O	500.00	500.00	.. (-) 500.00

	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
9.	001 Provision for the areas of SC dominance for renovation & construction of Administrative Buildings [HR]			
	O	100.00	100.00	.. (-) 100.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 42 PERSONNEL & ADMINISTRATIVE REFORMS

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	001 Direction and Administration			
	State Development Schemes			
10.	003 Bangla Sahayata Kendra [HR]			
	O	500.00	500.00	2,347.85
				+1,847.85

Reasons for overall excess in the above sub-head have not been intimated (June 2025).

Capital (Charged)

- (i) The appropriation closed with an excess of ₹23.92 lakh (actual: ₹23,92,000). The excess requires regularization.
- (ii) Similar excess of ₹24.12 lakh (actual: ₹24,12,000) was also noticed in the appropriation during 2023-2024.

(iii) Excess occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6004 Loans and Advances from the Central Government			
	01 Non-Plan Loans			
	201 House Building Advances			
	Administrative Expenditure			
11.	001 House Building Advances to All India Service Officers [HR]			
	O	1.20	1.20	25.12
				+23.92

Reasons for overall excess in the above sub-head have not been intimated (June 2025).

Grant No. 43 POWER

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2045 Other Taxes and Duties on Commodities and Services			
2049 Interest Payments			
2250 Other Social Services			
2801 Power			
2810 New and Renewable Energy			
3451 Secretariat-Economic Services			
Voted -			
Original 17,03,66,03	25,54,67,25	39,95,26,37	+14,40,59,12
Supplementary 8,51,01,22			
Amount surrendered during the year (31 March 2025)			Nil
Charged -			
Original ..	2,62,00	91,46	(-) 1,70,54
Supplementary 2,62,00			
Amount surrendered during the year (31 March 2025)			Nil
CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
4801 Capital Outlay on Power Projects			
4810 Capital Outlay on New and Renewable Energy			
6003 Internal Debt of the State Government			
6801 Loans for Power Projects			
Voted -			
Original 19,96,50,00	20,76,29,75	18,69,51,53	(-) 2,06,78,22
Supplementary 79,79,75			
Amount surrendered during the year (31 March 2025)			Nil
Charged -			
Original 23,00,00	23,00,00	1,75,03	(-) 21,24,97
Supplementary ..			
Amount surrendered during the year (31 March 2025)			Nil

Grant No. 43 POWER

Notes and Comments -

(i) During the year the department incurred an expenditure of ₹19,04,92,37 thousand which falls under New Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

(i) The expenditure exceeded total grant by ₹1,44,059.12 lakh (actual ₹14,40,59,11,612). The excess requires regularization.

(ii) In view of such excess supplementary provision of ₹85,101.22 lakh proved to be inadequate.

(iii) Similar persistent excess was noticed in this section during the last three years as under :

Year	Excess	
	Amount (₹ in lakh)	Actual Amount (₹)
2023-2024	1,11,110.96	11,11,10,95,615
2022-2023	801.87	8,01,87,182
2021-2022	12,883.78	1,28,83,77,690

(iv) During the year department paid ₹1,88,177.61 lakh as subsidy which constitutes 47.10 per cent of the total Revenue (Voted) expenditure.

(v) Similar subsidy payment was made by the department during the last three years as under :

Year	Subsidy	
	Amount (₹ in lakh)	Percentage of Revenue (Voted) Expenditure
2023-2024	1,75,392.00	60.24
2022-2023	1,61,004.56	81.44
2021-2022	1,54,976.08	99.34

Grant No. 43 POWER

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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3451 Secretariat-Economic Services
00

Administrative Expenditure

1. 061 One time settlement of outstanding electricity dues of various Govt Deptts. [PO]

S	24,926.25	24,926.25	47,655.24	+22,728.99
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090 **Provision of fund through supplementary grant was stated to be required for new Service Heads of Account for one time settlement of outstanding electricity dues of offices under various Departments. However, reasons for final excess in the above sub-head have not been intimated (June 2025).**

2801 Power

80 General

101 Assistance to Electricity Boards

Administrative Expenditure

2. 005 Special Grants to WBSEDCL [PO]

..		1,50,000.00	+1,50,000.00
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Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 43 POWER

(vii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2801 Power			
	80 General			
	101 Assistance to Electricity Boards			
Administrative Expenditure				
3.	003 Subsidy to WBSEDCL for subsidization in power tariff to its Consumers [PO]			
	O 1,20,000.00	1,79,951.99	1,72,117.00	(-) 7,834.99
	S 59,951.99			

Enhancement of fund through supplementary provision was stated to be required for payment of subsidy to WBSEDCL for subsidiasation of power tariff to its consumers. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2801 Power

06 Rural Electrification

103 Deen Dayal Upadhyaya Gram Jyoti Yojna

Administrative Expenditure

4.	001 Grants to WBSEDCL on account of SGST [PO]			
	O 100.00	100.00	..	(-) 100.00

2810 New and Renewable Energy

02 Solar

789 Special Component Plan for Scheduled Castes

State Development Schemes

5.	003 Procurement/installation of Solar Thermal Devices [PO]			
	O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 43 POWER

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2801 Power			
	02 Thermal Power Generation			
	001 Direction and Administration			
	State Development Schemes			
6.	001 Operational Financial Assistance to the Durgapur Project Limited (DPL) for production of Coal for operating Trans Damodar Coal Mine in Barjore. Bankura. [PO]			
	O 15,000.00	15,000.00	12,304.94	(-) 2,695.06
	80 General			
	101 Assistance to Electricity Boards			
	State Development Schemes			
7.	004 Subsidy (including meter rent) to WBSEDCL for subsidization in power tariff to its consumers under Hasir Alo scheme [PO]			
	O 32,250.00	32,250.00	14,798.00	(-) 17,452.00
	800 Other Expenditure			
	State Development Schemes			
8.	008 Subsidy (including meter rent) to CESC for subsidization in power tariff to its consumers under Hasir Alo scheme [PO]			
	O 1,590.00	1,590.00	1,262.61	(-) 327.39

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Revenue (Charged)

- (i) The charged appropriation closed with a saving of ₹170.54 lakh (65.09 per cent of the total provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar saving of ₹838.60 lakh (76.24 per cent of total provision) and ₹505.67 lakh (50.57 per cent of total budget provision) were also noticed under this section during 2023-2024 and 2022-2023 respectively.

Grant No. 43 POWER

(iv) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2049 Interest Payments

01 Interest on Internal Debt

200 Interest on Other Internal Debts

Administrative Expenditure

9.	014 Loans from Rural Electrification Co-operation of India (REC) [PO]			
	S	262.00	262.00	91.46
				(-) 170.54

Creation of fund through supplementary provision was stated to be required for payment of interest on Loans from Rural Electrification Co-operation of India (REC). However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹20,678.22 lakh (9.96 per cent of the total budget provision).
- (ii) No portion of such saving was surrendered by the department during the year.
- (iii) In view of such saving supplementary provision of ₹7,979.75 lakh proved to be injudicious.

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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6801 Loans for Power Projects

00

202 Thermal Power Generation

State Development Schemes

10.	051 Loans to WBSEDCL on account of OECF Purulia Plant (State Share) (EAP) [PO]			
	S	2,460.00	2,460.00	1,202.00
				(-) 1,258.00

Creation of fund through supplementary provision was stated to be required for payment of Loans to WBSEDCL on account of OECF Purulia Plant. Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 43 POWER

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4801 Capital Outlay on Power Projects				
	<i>02 Thermal Power Generation</i>			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
11.	005 Equity Participation of the State Govt. for implementation of Sagatrdihi TPP [PO]			
	O 6,400.00	6,400.00	..	(-) 6,400.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
12.	001 Equity Participation of the State Govt. for implementation of Sagardighi TPP [PO]			
	O 3,000.00	3,000.00	..	(-) 3,000.00
	796 Tribal Areas Sub Plan			
State Development Schemes				
13.	001 Equity Participation of the State Govt. for implementation of Sagardighi TPP [PO]			
	O 600.00	600.00	..	(-) 600.00
	<i>05 Transmission and Distribution</i>			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
14.	006 Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project (Project ID: 10036) EAP [PO]			
	O 73,000.00	73,000.00	..	(-) 73,000.00

Grant No. 43 POWER

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	6801 Loans for Power Projects				
	00				
	205 Transmission and Distribution				
	State Development Schemes				
15.	011 Working Capital Assistance to WBSEDC [PO]				
	O	100.00	100.00	..	(-) 100.00
	Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).				
	4801 Capital Outlay on Power Projects				
	01 <i>Hydel Generation</i>				
	190 Investments in Public Sector and Other Undertakings				
	State Development Schemes				
16.	004 Equity participation of State Government for Implementation of Turga Pumped Storage Projects (1000 MW) (State Share) [EAP-JICA] (EAP) [PO]				
	O	5,000.00	5,000.00	1,376.70	(-) 3,623.30
	02 <i>Thermal Power Generation</i>				
	190 Investments in Public Sector and Other Undertakings				
	State Development Schemes				
17.	001 West Bengal Power Development Corporation [PO]				
	O	15,000.00	15,000.00	8,072.00	(-) 6,928.00
	05 <i>Transmission and Distribution</i>				
	001 Direction and Administration				
	State Development Schemes				
18.	001 Implementation of Schemes under RIDF (RIDF) [PO]				
	O	6,700.00	6,700.00	5,842.90	(-) 857.10

Grant No. 43 POWER

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789 Special Component Plan for Scheduled Castes					
State Development Schemes					
19.	001	Implementation of Schemes under RIDF (RIDF) [PO]			
	O	3,150.00	3,150.00	2,743.55	(-) 406.45
796 Tribal Areas Sub-Plan					
State Development Schemes					
20.	001	Implementation of Schemes under RIDF (RIDF) [PO]			
	O	650.00	650.00	558.71	(-) 91.29
4810 Capital Outlay on New and Renewable Energy					
00					
190 Investments in Public Sector and Other Undertakings					
State Development Schemes					
21.	004	125 MW Solar Power Project at Goaltore, Paschim Medinipur [EAP - KFW] (EAP) [PO]			
	O	35,000.00	35,000.00	5,409.00	(-) 29,591.00

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 43 POWER

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4801 Capital Outlay on Power Projects			
	05 <i>Transmission and Distribution</i>			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
22.	008 Loss Reduction under Revamped Distribution Sector Scheme (RDSS) (Contribution of State) OCASPS [PO]			
	S 0.01	0.01	45,113.77	+45,113.76

4801 Capital Outlay on Power Projects

05 *Transmission and Distribution*

190 Investments in Public Sector and Other Undertakings

State Development Schemes

23.	007 Installation of Smart Meters under Revamped Distribution Sector Scheme (RDSS)(Contribution of State) OCASPS [PO]			
	S 0.01	0.01	447.00	+446.99

Creation of funds through token supplementary provision was stated to be required for the New Service Heads of account opened for Loss Reduction under Revamped Distribution Sector Scheme (RDSS) (contribution of state) and for equity contribution for Installation of Smart Meters under Revamped Distribution Sector Scheme (RDSS) (contribution of State). However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 43 POWER

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4801 Capital Outlay on Power Projects

02 Thermal Power Generation

190 Investments in Public Sector and Other Undertakings

State Development Schemes

24.	019	Equity Contribution of the State Government in Durgapur Projects Limited (DPL) [PO]			
		O 1,000.00	6,511.98	21,622.16	+15,110.18
		S 5,511.98			

Enhancement of fund through supplementary provision was stated to be required for Equity Contribution of the State Government in Durgapur Projects Limited (DPL). However, Reasons for final excess in the above sub-head have not been intimated (June 2025).

4801 Capital Outlay on Power Projects

05 Transmission and Distribution

001 Direction and Administration

State Development Schemes

25.	002	Special Infrastructure Projects [PO]			
		O 30,000.00	30,000.00	34,064.28	+4,064.28

Reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 43 POWER

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4801 Capital Outlay on Power Projects

05 Transmission and Distribution

190 Investments in Public Sector and Other Undertakings

State Development Schemes (Central Assistance)

26.	004	Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project on B2B Loan funded by World Bank (Project ID: 10036) (EAP) [PO]	..	40,492.37	+40,492.37
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Reasons for incurring expenditure without any budget provision in the above sub-head have not been intimated (June 2025).

Capital (Charged)

(i) The charged appropriation closed with a saving of ₹2,124.97 lakh (92.39 per cent of the total budget provision).

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

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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6003 Internal Debt of the State Government

00

109 Loans from other Institutions

Administrative Expenditure

27.	009	Loans from Rural Electrification Corporation of India [PO]	O	2,300.00	2,300.00	175.03	(-) 2,124.97
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Reasons for saving in the above sub-head have not been intimated (June 2025).

Grant No. 45 PUBLIC HEALTH ENGINEERING (All Voted)

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

Major Head

2059	Public Works
2215	Water Supply and Sanitation
2250	Other Social Services
2251	Secretariat-Social Services
2551	Hill Areas

Voted -

Original	14,39,20,91	}	14,78,77,88	13,76,22,73	(-) 1,02,55,15
Supplementary	39,56,97				
Amount surrendered during the year (31 March 2025)					Nil

CAPITAL -

Major Head

4059	Capital Outlay on Public Works
4215	Capital Outlay on Water Supply and Sanitation

Voted -

Original	31,37,75,00	}	45,35,92,45	50,86,18,81	+5,50,26,36
Supplementary	13,98,17,45				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

- (i) As per PFMS, an amount of ₹34,38,02 thousand was lying unspent in the bank account of the Single Nodal Agency (SNA) of the department as on 31.03.2025.
- (ii) During the year department incurred an expenditure of ₹4,05,95,18 thousand which falls under New Service that stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.
- (iii) Department stated that an amount of ₹6,36,65 thousand lying unspent in the DDO's bank account as on 31.03.2025 under the department.

Revenue (Voted)

- (i) The grant closed with a saving of ₹10,255.15 lakh (6.93 per cent of the total budget provision).
- (ii) Out of such saving no portion was surrendered by the department.
- (iii) In view of the above saving, supplementary provision of ₹3,956.97 lakh proved to be unnecessary.

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2215 Water Supply and Sanitation			
	01 Water Supply			
	001 Direction and Administration			
	Administrative Expenditure			
1.	001 Public Health Engineering [PH]			
	O 16,974.84	18,005.20	16,549.34	(-) 1,455.86
	S 1,030.36			

Enhancement of fund through supplementary provision in the above sub-head was required for salaries and establishment charges for offices under the Public Health Engineering department. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2059 Public Works

01 Office Buildings

053 Maintenance and Repairs

Administrative Expenditure

2.	006 Government non-residential buildings (Public Health Engineering) [PH]			
	O 1,142.94	1,150.00	901.21	(-) 248.79
	S 7.06			

Enhancement of fund through supplementary provision was required for maintenance and repairs of Government non-residential buildings. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2215 Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply Programmes			
State Development Schemes				
3.	015 Temporary Water Supply Arrangement in Different Occassions [PH]			
	O 19,799.96	19,799.96	4,505.62	(-) 15,294.34
4.	043 Arrangements for supply of Safe Drinking Water after commissioning of Water Supply Schemes [PH]			
	O 5,000.00	5,000.00	361.21	(-) 4,638.79
	192 Assistance to Municipalities/Municipal Councils			

Administrative Expenditure

5.	001 O & M of Municipal Water Supply [PH]			
	O 2,985.02	2,985.02	2,387.40	(-) 597.62

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2215 Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply Programmes			
Administrative Expenditure				
6.	001 Piped Water Supply Scheme (for rural areas) [PH]			
	O 87,798.01	90,682.29	1,02,764.17	+12,081.88
	S 2,884.28			

Supplementary provision was required for meeting up additional expenditure for Piped Water Supply Scheme (for rural areas). However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2215 Water Supply and Sanitation

01 Water Supply

800 Other Expenditure

State Development Schemes

7. 029 Monitoring Cell and Investigation Unit [PH]

O	73.52	73.52	207.17	+133.65
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Reasons for final excess in the above sub-head have not been intimated (June 2025).

(vi) **Suspense :** Consequent upon the abolition of the 'LOC' system of drawal of fund by works department the operational suspense head has been dispensed with from 2014-2015. The nature and accounting procedures of "Suspense" transactions have been explained in note (vi) under the Revenue (Voted) of Grant No. 32 – IRRIGATION & WATERWAYS. The position of the outstanding balance not yet cleared has been summarized below-.

Major Head and Detailed Units		Opening Balance Debit (+) Credit (-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit (+) Credit (-)
2215	Water Supply and Sanitation					
01	Water Supply					
799	Suspense					
Non Plan						
001	Suspense under Rural Water Supply					
43	Suspense	+647.92	+0.00	+0.00	+0.00	+647.92
75	Purchase	+1,656.39	+0.00	+0.00	+0.00	+1,656.39
89	Stock	+3,720.92	+0.00	+0.00	+0.00	+3,720.92
90	Miscellaneous Works	+5,424.22	+0.00	+0.00	+0.00	+5,424.22
Total		+11,449.45	+0.00	+0.00	+0.00	+11,449.45

Capital (Voted)

- (i) The grant closed with an excess of ₹55,026.36 lakh (actual: ₹5,50,26,36,462). The excess requires regularisation by the State Legislature.
- (ii) In view of such excess, Supplementary provision of ₹1,39,817.45 lakh proved to be inadequate.

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iii) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	State Development Schemes			
8.	004 Piped Water Supply Schemes for Rural Areas (NRDWP) (Jal Jeevan Mission) (State Share) [PH]			
	O 77,023.10			
	S 1,39,817.42	2,16,840.52	2,77,221.45	+60,380.93

Enhancement of fund through supplementary provision was required for New Service Head opened for Piped Water Supply Schemes for rural areas under Jal Jeevan Mission (JJM) under, SNA-SPARSH, a new fund flow mechanism introduced by Government of India. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

4215 Capital Outlay on Water Supply and Sanitation

01 Water Supply

789 Special Component Plan for Scheduled Castes

State Development Schemes

9.	007 Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (State Share) (OCASPS)[PH]			
	O 53,174.96	53,174.96	1,57,135.57	+1,03,960.61
	796 Tribal Areas Sub-Plan			

State Development Schemes

10.	008 Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (State Share) (OCASPS) [PH]			
	O 9,801.94	9,801.94	21,387.97	+11,586.03

Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4215 Capital Outlay on Water Supply and Sanitation			
	01 Water Supply			
	102 Rural Water Supply			
	State Development Schemes (Central Assistance)			
11.	008 Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]			
	..		7,000.00	+7,000.00
12.	021 ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share) (EAP)(EAP)[PH]			
	..		8,229.98	+8,229.98
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
13.	012 Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]			
	..		7,000.00	+7,000.00
14.	018 ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share) (EAP) (EAP)[PH]			
	..		7,446.17	+7,446.17
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
15.	013 Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]			
	..		7,000.00	+7,000.00
16.	019 ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share) (EAP) (EAP)[PH]			
	..		3,919.03	+3,919.03
	Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).			

Grant No. 45 PUBLIC HEALTH ENGINEERING

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4215 Capital Outlay on Water Supply and Sanitation				
	<i>01 Water Supply</i>			
	102 Rural Water Supply			
State Development Schemes				
17.	011 Construction of overhead reservoir, pipelines and other appurtenances for rural piped water supply schemes (PWSS)[PH]			
	O 10,000.00	10,000.00	3,511.25	(-) 6,488.75
18.	025 ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) [EAP-ADB] EAP [PH]			
	O 28,210.00	28,210.00	5,458.66	(-) 22,751.34
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
19.	022 ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) [EAP-ADB] EAP [PH]			
	O 9,982.00	9,982.00	1,931.53	(-) 8,050.47
	796 Tribal Areas Sub-Plan			
State Development Schemes				
20.	023 ADB Assisted West Bengal Drinking Water Sector Improvement Project (WBDWSIP) (State Share) [EAP-ADB] EAP [PH]			
	O 5,208.00	5,208.00	1,007.75	(-) 4,200.25
Reasons for final saving in the above sub-heads have not been intimated (June 2025).				
4215 Capital Outlay on Water Supply and Sanitation				
	<i>01 Water Supply</i>			
	102 Rural Water Supply			
State Development Schemes (Central Assistance)				
21.	012 Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (Central Share) (OCASPS) [PH]			
	O 73,744.70	73,744.70	..	(-) 73,744.70
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
22.	015 Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (Central Share) (OCASPS) [PH]			
	O 28,506.20	28,506.20	..	(-) 28,506.20

Grant No. 45 PUBLIC HEALTH ENGINEERING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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796 Tribal Areas Sub-Plan

State Development Schemes (Central Assistance)

23. 016 Piped Water Supply Schemes for Rural Areas under Jal Jeevan Mission (JJM) (Central Share) (OCASPS) [PH]

O	17,749.10	17,749.10	..	(-) 17,749.10
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Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 49 YOUTH SERVICES AND SPORTS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2059 Public Works			
2204 Sports and Youth Services			
2251 Secretariat-Social Services			
Voted -			
Original	6,08,44,36		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	6,08,44,36	1,12,33,13	(-) 4,96,11,23
			Nil

CAPITAL -

Major Head

4202 Capital Outlay on Education, Sports, Art and Culture

Voted -			
Original	2,25,00,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	2,25,00,00	8,58,88	(-) 2,16,41,12
			Nil

Notes and Comments –

(i) During the year department incurred expenditure of ₹58,80 thousand which falls under New Instrument of Service which stood un-authorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹49,611.23 lakh (81.54 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	43,826.38	78.88
2022-2023	42,673.32	79.65
2021-2022	48,341.15	83.64
2020-2021	31,985.44	60.22
2019-2020	23,512.40	46.42

Grant No. 49 YOUTH SERVICES AND SPORTS

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	102 Youth Welfare Programmes for Students			
	State Development Schemes			
1.	013 Aid to the Coaching Centers for Civil Services Exam. of all India level [YD]			
	O 90.00	90.00	..	(-) 90.00
	103 Youth Welfare Programmes for Non Students			
	State Development Schemes			
2.	008 Promotion of Socio-Economic Activities of Youth Clubs [YD]			
	O 100.00	100.00	..	(-) 100.00
	104 Sports and Games			
	State Development Schemes			
3.	004 Expansion of Sports and Games for Women [YD]			
	O 300.00	300.00	..	(-) 300.00
4.	009 District Sports Council [YD]			
	O 225.00	225.00	..	(-) 225.00
5.	010 Sports Hostels [YD]			
	O 100.00	100.00	..	(-) 100.00
6.	021 Development and Maintenance of Kshudiram Stadium and Ranji Stadium [YD]			
	O 105.00	105.00	..	(-) 105.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
7.	001 Development of Rural Sports [YD]			
	O 1,040.00	1,040.00	..	(-) 1,040.00
8.	003 Gymnasium and Purchase of Gymnastic Equipments [YD]			
	O 800.00	800.00	..	(-) 800.00
9.	009 Campus Works, Stadium, Playground etc. [YD]			
	O 115.75	115.75	..	(-) 115.75

Grant No. 49 YOUTH SERVICES AND SPORTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
796 Tribal Areas Sub-Plan				
State Development Schemes				
10.	002 Development of Rural Sports [YD]			
	O 160.00	160.00	..	(-) 160.00
11.	005 Construction of Gymnasium in Block Youth Centre [YD]			
	O 540.00	540.00	..	(-) 540.00
12.	008 Campus Works, Stadium, playground etc. [YD]			
	O 900.00	900.00	..	(-) 900.00
Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).				
2204 Sports and Youth Services				
00				
102 Youth Welfare Programmes for Students				
Administrative Expenditure				
13.	016 Youth Centre Schemes [YD]			
	O 873.38	873.38	772.04	(-) 101.34
State Development Schemes				
14.	003 Development of Rural Sports [YD]			
	O 3,400.00	3,400.00	121.94	(-) 3,278.06
15.	006 Construction of Gymnasium and Distribution of Gymnastic Equipment [YD]			
	O 2,660.00	2,660.00	38.29	(-) 2,621.71
16.	008 Setting up of Youth Hostels outside and inside the State [YD]			
	O 5,800.00	5,800.00	497.07	(-) 5,302.93
17.	010 Annual Youth Festivals at State Level [YD]			
	O 3,500.00	3,500.00	329.93	(-) 3,170.07
103 Youth Welfare Programmes for Non Students				
Administrative Expenditure				
18.	001 Himalayan Mountaineering Institute and Youth Hostels [YD]			
	O 298.02	298.02	149.01	(-) 149.01

Grant No. 49 YOUTH SERVICES AND SPORTS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
19.	006 Promotion of Mountaineering including Formation and Working of West Bengal Mountaineering Foundation [YD]			
	O 450.00	450.00	42.22	(-) 407.78
20.	007 Promotion of Science Club Activities [YD]			
	O 500.00	500.00	4.19	(-) 495.81
21.	012 Promotion of Adventure Sports and Setting up of Working of State Adventure Academy. [YD]			
	O 150.00	150.00	68.01	(-) 81.99
22.	015 Mini Indoor Games / Recreation Complexes [YD]			
	O 3,000.00	3,000.00	63.63	(-) 2,936.37
23.	018 Bangla Yuba Kendra [YD]			
	O 5,500.00	5,500.00	706.58	(-) 4,793.42
	104 Sports and Games			
Administrative Expenditure				
24.	002 Improvement and Development of Sports and Games [YD]			
	O 690.80	690.80	176.06	(-) 514.74
State Development Schemes				
25.	001 Improvement of Sports and Games [YD]			
	O 13,900.00	13,900.00	502.40	(-) 13,397.60
26.	003 Campus Works, Stadium, Playground etc. [YD]			
	O 2,107.20	2,107.20	138.80	(-) 1,968.40
27.	006 Development and Maintenance of Netaji Indoor Stadium [YD]			
	O 1,150.00	1,150.00	227.51	(-) 922.49
28.	007 Stadium Complex at Bidhan Nagar [YD]			
	O 4,130.00	4,130.00	1,026.02	(-) 3,103.98
29.	008 Swimming pool at Subhas Sarobar and Rabindra Sarobar Stadium [YD]			
	O 141.00	141.00	31.50	(-) 109.50
30.	018 Jhargram Sports Academy (Archery) [YD]			
	O 750.00	750.00	120.48	(-) 629.52
31.	028 Kishore Bharati Stadium [YD]			
	O 1,075.00	1,075.00	174.40	(-) 900.60

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 49 YOUTH SERVICES AND SPORTS

Capital (Voted)

- (i) The grant closed with a saving of ₹21,641.12 lakh (96.18 per cent of the total budget provision).
(ii) Out of such saving, no portion was surrendered by the department during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	21,478.52	92.29
2022-2023	17,538.35	81.95
2021-2022	12,656.77	84.38
2020-2021	12,460.35	80.91
2019-2020	5,446.52	50.90

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	03 Sports and Youth Services			
	101 Youth Hostels			
	State Development Schemes			
32.	001 Construction/renovation/major repairs of State Youth Hostel [YD]			
	O 9,500.00	9,500.00	383.88	(-) 9,116.12
	102 Sports Stadia			
	State Development Schemes			
33.	001 Construction related to Sports Stadium etc. [YD]			
	O 10,000.00	10,000.00	341.88	(-) 9,658.12
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
34.	001 Construction related to Sports Stadium etc. [YD]			
	O 2,000.00	2,000.00	74.78	(-) 1,925.22
	796 Tribal Area Sub Plan			
	State Development Schemes			
35.	001 Construction related to Sports Stadium etc. [YD]			
	O 1,000.00	1,000.00	58.34	(-) 941.66

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 50 SUNDERBAN AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2250 Other Social Services			
2575 Other Special Areas Programmes			
Voted -			
Original	1,18,94,11		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	1,18,94,11	85,91,92	(-) 33,02,19
			6,12,73

CAPITAL -			
Major Head			
4575 Capital Outlay on other Special Areas Programmes			

Voted -			
Original	5,08,00,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	5,08,00,00	1,71,50,11	(-) 3,36,49,89
			Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹3,302.19 lakh (27.76 per cent of the total budget provision). Out of such saving, department surrendered ₹612.73 lakh during the year.
- (ii) Persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	1,791.63	20.92
2022-2023	6,524.58	53.50
2021-2022	4,634.82	39.43
2020-2021	2,401.29	19.66
2019-2020	2,926.89	27.06

Grant No. 50 SUNDERBAN AFFAIRS

(iii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
Administrative Expenditure			
1. 001 Development of Sundarban [SA]			
O 2,694.11	2,694.11	2,469.65	(-) 224.46

No Specific reason for saving has been intimated by the department.

2575 Other Special Areas Programmes
02 Backward Areas
101 Area Development

State Development Schemes

2. 042 Development of Sundarban [SA]			
O 4,630.00	4,082.63	2,357.28	(-) 1,725.35
R (-) 547.37			

Reduction of fund through re-appropriation/surrender was done to meet up the current and anticipated shortfall towards requirement of fund for various non-Salary items, expenditure for completed project "Creation of Jhaw Plantation Scheme for Social Forestry Programme of the Social Forestry etc. Department stated that saving occurred due to variance between actual expenditure and estimated expenditure.

789 Special Component Plan for Scheduled Castes

State Development Schemes

3. 001 Development of Sundarban [SA]			
O 2,640.00	2,404.45	1,458.89	(-) 945.56
R (-) 235.55			

An amount of ₹118.34 lakh was re-appropriated to the above head for meeting up the shortfall of payment for 1st year maintenance of Mangrove Plantation and first year maintenance of Jhaw plantation. Further surrender of ₹353.89 lakh was done for meeting up expenditure towards distribution of Fish Fingerlings of Indian Major Carps and Floating Fish Feed to the small and marginal fish farmers of Sunderban region. Department stated that saving occurred due to variance between actual expenditure and estimated expenditure.

Grant No. 50 SUNDERBAN AFFAIRS

(iv) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
796 Tribal Areas Sub-Plan			
State Development Schemes			
4. 008 Development of Sundarban [SA]			
O 1,880.00	2,050.19	2,281.10	+230.91
R 170.19			

Enhancement of ₹171.19 lakh through re-appropriation was done for meeting the expenditure for the completed project 'Creation of Jhaw plantation scheme'. Further surrender of ₹1.00 lakh was done to release fund to other heads of account for meeting tour expenses. Department stated that excess occurred due to the initiation of several other projects over the usual projects to improve the livelihood of the poor and marginal people of Sunderban delta.

(v) **Suspense :** Consequent upon the abolition of the 'LOC' system of drawls of fund by works department the operation of suspense head has been dispensed with from 2014-2015. The position of the outstanding balance not yet cleared has been summarized below :

	Major Head and Detailed Units	Opening Balance Debit (+) Credit (-)	Debit	Credit (₹ in lakh)	Net Actuals	Closing Balance Debit (+) Credit (-)
2575	Other Special Areas Programmes					
80	General					
799	Suspense					
Non Plan						
001	Sunderban Development Board					
75	Purchase	(-) 20.58	+ 0.00	+ 0.00	+ 0.00	(-) 20.58
89	Stock	+ 138.61	+ 0.00	+ 0.00	+ 0.00	+ 138.61
90	Miscellaneous Works	+ 264.90	+ 0.00	+ 0.00	+ 0.00	+ 264.90
Total		+ 382.93	+ 0.00	+ 0.00	+ 0.00	+ 382.93

Capital (Voted)

(i) The grant closed with a saving of ₹33,649.89 lakh (66.24 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.

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

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	26,998.84	51.57
2022-2023	31,552.80	67.78
2021-2022	29,732.74	65.20
2020-2021	20,640.64	48.19
2019-2020	27,865.33	45.91

Grant No. 50 SUNDERBAN AFFAIRS

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes				
	<i>02 Backward Areas</i>			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
5.	001 Infrastructure facilities for development of Sundarban areas under RIDF [SA]			
	O 1,900.00	1,900.00	661.37	(-) 1,238.63
	796 Tribal Areas Sub-Plan			
State Development Schemes				
6.	001 Infrastructure facilities for development of Sundarban areas under RIDF [SA]			
	O 1,900.00	1,900.00	460.11	(-) 1,439.89
The department stated that saving occurred due to variance between actual expenditure and estimated expenditure in the above sub-heads.				
4575 Capital Outlay on other Special Areas Programmes				
	<i>02 Backward Areas</i>			
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
7.	008 Development of infrastructure facilities in Sundarban Areas [SA]			
	O 15,000.00	15,000.00	4,939.37	(-) 10,060.63
	796 Tribal Areas Sub-Plan			
State Development Schemes				
8.	007 Development of infrastructure facilities in Sundarban Areas [SA]			
	O 32,000.00	32,000.00	11,089.26	(-) 20,910.74

No specific reason for saving in the above sub-heads has been intimated by the department.

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2203 Technical Education			
2230 Labour, Employment and Skill Development			
2251 Secretariat-Social Services			
Voted -			
Original 11,29,75,04	11,29,75,08	7,35,04,56	(-) 3,94,70,52
Supplementary 4			
Amount surrendered during the year (31 March 2025)			Nil
CAPITAL -			
Major Head			
4202 Capital Outlay on Education, Sports, Art and Culture			
4250 Capital Outlay on Other Social Services			
Voted -			
Original 2,49,76,20	2,49,76,20	64,52,11	(-) 1,85,24,09
Supplementary ..			
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments –

- (i) During the year department incurred expenditure of ₹5,06 thousand which falls under New Instrument of Service such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.
- (ii) As per PFMS data, an amount of ₹16,08,66 thousand was lying unspent in the SNA bank account of the department at the close of the year.

Revenue (Voted)

- (i) The grant closed with a saving of ₹39,470.52 lakh (34.94 per cent of total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.04 lakh was required for new service heads opened for Grants to Paschim Banga Society for Skill Development for Implementation of Skill, Assistance to Public Sector and other undertaking- West Dinajpur Spinning Mills Ltd. and Development Mission under DAY-NRLM under SNA-SPARSH.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under:

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	41,855.01	39.12
2022-2023	34,195.50	35.08
2021-2022	39,291.78	39.99
2020-2021	32,570.83	31.41
2019-2020	34,719.98	39.26

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT**(v) Saving occurred as under :**

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2230 Labour, Employment and Skill Development				
03 Training				
003 Training of Craftsmen & Supervisors				
Administrative Expenditure				
1.	001 Vocational Training Centers [ET]			
	O 6,844.63	6,846.66	6,582.02	(-) 264.64
	R 2.03			
Enhancement of fund through re-appropriation was stated to be required for payment of remuneration of six part time instructors of ITI Tung, Darjeeling. However, reasons for overall saving in the above sub-head have not been intimated (June 2025).				
2203 Technical Education				
00 Training				
003 Training				
State Development Schemes (Central Assistance)				
2.	007 Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) [ET]			
	O 200.00	200.00	..	(-) 200.00
3.	013 Skill Acquisition and Knowledge Awareness for Livelihood Promotion [Central Share] [ET]			
	O 200.00	200.00	..	(-) 200.00
State Development Schemes				
4.	014 Skill Acquisition and Knowledge Awareness for Livelihood Promotion [State Share] [ET]			
	O 88.00	88.00	..	(-) 88.00
105 Polytechnics				
State Development Schemes				
5.	017 Registration of Polytechnics with National Board of Accreditation (NBA) [ET]			
	O 650.00	650.00	..	(-) 650.00
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
6.	013 Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) [ET]			
	O 100.00	100.00	..	(-) 100.00
7.	019 Skill Acquisition and Knowledge Awareness for Livelihood Promotion [Central Share] [ET]			
	O 100.00	100.00	..	(-) 100.00

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
8.	011 Grants to Paschimbanga Society for Skill Development (PBSSD) for implementation of State Engagement Component under Pradhan Mantri Kaushal Vikas Yojana (PMKVY) (Central Share) [ET]			
	O 100.00	100.00	..	(-) 100.00
9.	017 Skill Acquisition and Knowledge Awareness for Livelihood Promotion [Central Share] [ET]			
	O 100.00	100.00	..	(-) 100.00
2230 Labour, Employment and Skill Development				
	03 Training			
	003 Training of Craftsmen & Supervisors			
State Development Schemes (Central Assistance)				
10.	021 Strengthening of Infrastructure for Institutional Training [Central Share] [ET]			
	O 100.00	100.00	..	(-) 100.00
	101 Industrial Training Institutes			
Central Sector Scheme				
11.	001 Skills Strengthening for Industrial Value Enhancement (STRIVE) (Central Share) OTHER [ET]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
	789 Special Component Plan for Scheduled Castes			
Central Sector Scheme				
12.	003 Skills Strengthening for Industrial Value Enhancement (STRIVE)(Central Share) OTHER [ET]			
	O 600.00	600.00	..	(-) 600.00
	796 Tribal Areas Sub-Plan			
Central Sector Scheme				
13.	003 Skill Strengthening for Industrial Value Enhancement (STRIVE)(Central Share) OTHER [ET]			
	O 200.00	200.00	..	(-) 200.00
Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).				

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2203 Technical Education					
00					
001 Direction and Administration					
Administrative Expenditure					
14.	005 Assistance to Messes and hostels attached to Govt. and Non-Govt. Engineering and Technical Institutions [ET]				
	O	288.40	288.40	181.04	(-) 107.36
003 Training					
State Development Schemes (Central Assistance)					
15.	015 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (Central Share) [ET]				
	O	1,440.70	1,440.70	8.22	(-) 1,432.48
State Development Schemes					
16.	003 Grants to Paschim Banga Society for Skill Development for Implementation of Skill Development Mission [ET]				
	O	25,600.00	25,600.00	12,800.00	(-) 12,800.00
17.	016 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (State Share) [ET]				
	O	2,737.00	2,737.00	5.48	(-) 2,731.52
105 Polytechnics					
Administrative Expenditure					
18.	003 Grants to Non-Government Polytechnics [ET]				
	O	937.04	937.04	765.00	(-) 172.04
19.	005 Polytechnics-Trade Course [ET]				
	O	691.03	691.03	568.28	(-) 122.75
State Development Schemes					
20.	006 Government Sponsored Polytechnic [ET]				
	O	200.00	200.00	40.49	(-) 159.51
21.	010 Polytechnics-Diploma Courses [ET]				
	O	6,110.00	6,110.00	2,783.77	(-) 3,326.23
789 Special Component Plan for Scheduled Castes					
State Development Schemes (Central Assistance)					
22.	021 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (Central Share) [ET]				
	O	870.55	870.55	4.77	(-) 865.78

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
23.	001 Polytechnic Diploma Courses [ET]			
	O 900.00	900.00	302.07	(-) 597.93
24.	006 Introduction of Vocational Education and Training under WSCT and Vocational Education and Skill Development [ET]			
	O 3,900.00	3,900.00	3,409.72	(-) 490.28
25.	022 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (State Share) [ET]			
	O 595.10	595.10	3.18	(-) 591.92
796	Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
26.	019 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (Central Share) [ET]			
	O 435.75	435.75	3.45	(-) 432.30
State Development Schemes				
27.	005 Introduction of Vocational Education and Training under WSCT and Vocational Education and Skill Development [ET]			
	O 700.00	700.00	467.36	(-) 232.64
28.	020 Grants to Paschim Banga Society for Skill Development for implementation of Skill Development Mission under DDU-GKY under DAY-NRLM (State Share) [ET]			
	O 282.60	282.60	2.30	(-) 280.30
800	Other Expenditure			
State Development Schemes				
29.	007 Strengthening of Technical Education Services [ET]			
	O 1,070.00	1,070.00	51.00	(-) 1,019.00
30.	013 Introduction of Vocational Education and Training under WSCT and Vocational Education and Skill Development [ET]			
	O 21,250.00	21,250.00	14,096.17	(-) 7,153.83
2230 Labour, Employment and Skill Development				
<i>03 Training</i>				
003 Training of Craftsmen & Supervisors				
State Development Schemes				
31.	009 Grants to Concessionaire to Operate the Govt. ITIs [ET]			
	O 3,500.00	3,500.00	1,750.00	(-) 1,750.00

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2230 Labour, Employment and Skill Development

03 Training

003 Training of Craftsmen & Supervisors

State Development Schemes

32.	011	Craftsmen Training [ET]				
	O	3,640.10	}	3,638.07	1,803.36	(-) 1,834.71
	R	(-) 2.03				

Reduction of fund through re-appropriation from this sub-head to the sub-head '2230-03-003-001' was stated to be required for payment of remuneration of six part time instructors of ITI Tung, Darjeeling. However, reasons for overall saving have not been intimated (June 2025).

(vi) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2203 Technical Education

00

105 Polytechnics

Administrative Expenditure

33.	001	Polytechnics [ET]			
	O	24,302.20	24,302.20	25,326.96	+1,024.76

Reasons for excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹18,524.09 lakh (74.17 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Saving

Year	Amount (₹ in lakh)	Percentage
2023-2024	17,997.06	68.95
2022-2023	24,912.97	80.00
2021-2022	22,319.69	73.22
2020-2021	15,716.52	64.24
2019-2020	6,470.73	28.82

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4202 Capital Outlay on Education, Sports, Art and Culture

02 Technical Education

104 Polytechnics

State Development Schemes

34.	011	Introduction of Vocational Education and Training under WBSCT and Vocational Education and Skill Development [ET]			
	O	350.00	}	354.85	10.72
	R	4.85			
					(-) 344.13

Enhancement of fund through re-appropriation was required for procurement of desktops, scanners, laptops, printers etc. for office use of Admin. Department. However, reasons for overall saving have not been intimated (June 2025).

4202 Capital Outlay on Education, Sports, Art and Culture

02 Technical Education

103 Technical Schools

State Development Schemes (Central Assistance)

35.	006	Up gradation of Government ITIs into Model ITIs (Central Share) OCASPS [ET]			
	O	123.00		123.00	..
					(-) 123.00

4250 Capital Outlay on Other Social Services

00

201 Labour

State Development Schemes

36.	011	Upgrading of ITI into Centre of Excellence [50:50] (State Share) OCASPS [ET]			
	O	123.00		123.00	..
					(-) 123.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	01 General Education			
	800 Other Expenditure			
	State Development Schemes			
37.	001 Infrastructure Facilities for Technical Education Programme under RIDF [ET]			
	O 500.00	500.00	37.02	(-) 462.98
	02 Technical Education			
	103 Technical Schools			
	State Development Schemes			
38.	001 Development of different Junior Technical Schools in this State [ET]			
	O 250.00	250.00	17.87	(-) 232.13
	104 Polytechnics			
	State Development Schemes			
39.	004 Estt. of New Govt. Polytechnics [ET]			
	O 500.00	500.00	35.13	(-) 464.87
40.	006 Development of Sponsored Polytechnics [ET]			
	O 1,000.00	1,000.00	110.09	(-) 889.91
41.	007 Setting up of new Polytechnics, new ITIs, Entrepreneurship Development Institute etc. [ET]			
	O 2,500.00	2,500.00	200.00	(-) 2,300.00
	4250 Capital Outlay on Other Social Services			
	00			
	201 Labour			
	State Development Schemes			
42.	004 Craftsmen Training [ET]			
	O 3,550.00	3,550.00	471.94	(-) 3,078.06
	203 Employment			
	State Development Schemes			
43.	001 Craftsman Training [ET]			
	O 1,600.00	1,600.00	987.02	(-) 612.98
	Reasons for saving in the above sub-heads have not been intimated (June 2025).			

Grant No. 51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4202 Capital Outlay on Education, Sports, Art and Culture			
	02 Technical Education			
	104 Polytechnics			
	State Development Schemes			
44.	001 Polytechnic Diploma Course-(Tech) [ET]			
	O 14,254.20	14,249.35	4,582.32	(-) 9,667.03
	R (-) 4.85			

Re-appropriation of fund from the above sub-head to another sub-head '4202-02- 104-011' was stated to be required for procurement of desktops, scanner, laptop, printers etc. for office use of Admin Department. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 52 TOURISM (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2250 Other Social Services			
3451 Secretariat-Economic Services			
3452 Tourism			
Voted -			
Original	3,11,91,91		
Supplementary	1		
	3,11,91,92	88,89,43	(-) 2,23,02,49
Amount surrendered during the year (31 March 2025)			Nil

CAPITAL -

Major Head

4070 Capital Outlay on other Administrative Services
5452 Capital Outlay on Tourism
7452 Loans for Tourism

Voted -

Original	2,08,00,00		
Supplementary	1		
	2,08,00,01	43,84,29	(-) 1,64,15,72
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments –

(i) The department stated that an amount of ₹1,63,30 thousand remained unspent in the D.D.O's bank account at the close of the year.

Revenue (Voted)

- (i) The grant closed with a saving of ₹22,302.49 lakh (71.50 per cent of the total budget provision). No portion of the saving was surrendered by the department during the year.
- (ii) Token supplementary grant of ₹0.01 lakh was obtained for disbursement of salary of Govt. officers rendering their services on deputation to WBTDCL.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under :

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	17,453.41	69.07
2022-2023	14,013.61	71.55
2021-2022	14,252.65	69.69
2020-2021	17,365.69	75.40
2019-2020	6,666.02	26.98

Grant No. 52 TOURISM

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3452 Tourism			
	80 General			
	003 Training			
	Administrative Expenditure			
1.	001 Grants-in-aid to Food Craft Institute, Darjeeling [TM]			
	O	122.54	122.54	..
				(-) 122.54

Reasons for non-utilization of entire budget provision have not been intimated (June 2025).

	2250 Other Social Services			
	00			
	103 Upkeep of Shrines, Temples, etc			
	Administrative Expenditure			
2.	001 Trustees in Coochbehar for Worship of State Idols and other observances of Festivals [TM]			
	O	464.24	464.24	338.04
				(-) 126.20
	State Development Schemes			
3.	009 Gangasagar Mela [TM]			
	O	500.00	500.00	25.61
				(-) 474.39
	3452 Tourism			
	01 Tourist Infrastructure			
	101 Tourist Centre			
	State Development Schemes			
4.	002 Incentive to Private Sector for Construction of Tourism Units as defined under W.B. Incentive Scheme,2008 for Tourism unit (for large & medium Industries) [TM]			
	O	2,600.00	2,600.00	25.00
				(-) 2,575.00
5.	009 Grant to any non government and semi government organizations for development of tourism infrastructure in the state of West Bengal [TM]			
	O	9,940.00	9,940.00	298.34
				(-) 9,641.66

Grant No. 52 TOURISM

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	102 Tourist Accommodation			
	State Development Schemes			
6.	002 Expansion / improvement of Tourist Lodges [TM]			
	O 1,500.00	1,500.00	326.93	(-) 1,173.07
7.	003 Promotional benefits under West Bengal Home Stay Tourism Policy 2017 [TM]			
	O 1,600.00	1,600.00	342.71	(-) 1,257.29
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
8.	003 Expansion / Improvement of Tourist Lodges [TM]			
	O 1,000.00	1,000.00	251.26	(-) 748.74
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
9.	006 Expansion/Improvement of Tourist Lodges [TM]			
	O 1,000.00	1,000.00	96.93	(-) 903.07
	80 General			
	104 Promotion and Publicity			
	State Development Schemes			
10.	008 Grants to WBTDCL for Publicity and Promotion [TM]			
	O 1,900.00	1,900.00	950.00	(-) 950.00
11.	009 Tourist Publicity (including Festival Advertising as publicity) Expenses [TM]			
	O 4,600.00	4,600.00	3,051.42	(-) 1,548.58
12.	010 Tourist Organisation including Re-organisation of Tourist Information and Assistance Services [TM]			
	O 100.00	100.00	5.02	(-) 94.98
	199 Assistance to Other Non Government Institutions			
	Administrative Expenditure			
13.	001 Grant in Aid to SIHM durgapur [TM]			
	O 251.78	251.78	143.05	(-) 108.73
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
14.	007 Tourist Publicity (including Festival Advertising as Publicity) Expenses [TM]			
	O 2,200.00	2,200.00	855.82	(-) 1,344.18
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
15.	007 Tourist Publicity (including Festival Advertising as Publicity) Expenses [TM]			
	O 1,500.00	1,500.00	743.57	(-) 756.43

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 52 TOURISM

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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3451 Secretariat-Economic Services

00

090 Secretariat

Administrative Expenditure

16. 010 Tourism Department [TM]

O	690.46	}	676.50	586.76	(-) 89.74
R	(-) 13.97				

Reduction of fund of ₹13.97 lakh through re-appropriation was done to finance Heads of Accounts '3452-80-001-001-78-00-V' and '3452-80-001-003-14-00-V' for payments of monthly bills raised by Frontline Ex-Serviceman Bureau and payment of rent for NSCBI Airport TIC counter. Reasons for final saving have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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3452 Tourism

80 General

001 Direction and Administration

Administrative Expenditure

17. 004 Disbursement of salary of Govt. officers rendering their services on deputation in WBTDCL [TM]

S	0.01	0.01	96.00	+95.99
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Creation of fund through token supplementary provision of ₹0.01 lakh was stated to be required for disbursement of salary of Govt. officers rendering their services on deputation in WBTDCL. Reasons for excess have not been intimated (June 2025).

Capital (Voted)

(i) The grant closed with a saving of ₹16,415.72 lakh (78.92 per cent of total budget provision). No portion of the saving was surrendered by the department during the year.

(ii) Token supplementary provision of ₹0.01 lakh was obtained for procurement of Capital items (Motor Vehicles) for up-gradation of tourism infrastructure.

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

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	19,433.79	81.31
2022-2023	20,359.51	74.82
2021-2022	21,208.28	77.97
2020-2021	16,255.54	73.22
2019-2020	10,045.36	59.09

Grant No. 52 TOURISM

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
7452 Loans for Tourism				
	<i>01 Tourist Infrastructure</i>			
	190 Loans to Public Sector and Other Undertakings			
State Development Schemes				
18.	001 Loans to W.B.T.D.C.L.(West Bengal Tourism Development Corporation Ltd) [TM]			
	O	200.00	200.00	..
				(-) 200.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2025).

5452 Capital Outlay on Tourism

01 Tourist Infrastructure

789 Special Component Plan for Scheduled Castes

State Development Schemes

19.	001	Creatrion of new attraction for tourism and development of new projects [TM]		
	O	3,000.00	3,000.00	219.68
				(-) 2,780.32
	796	Tribal Areas Sub-Plan		

State Development Schemes

20.	001	Creation of new attraction for tourism and development of new projects [TM]		
	O	3,000.00	3,000.00	190.31
				(-) 2,809.69

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 52 TOURISM

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5452 Capital Outlay on Tourism			
	<i>01 Tourist Infrastructure</i>			
	101 Tourist Centre			
State Development Schemes				
21.	001 Creation of new attraction for tourism and development of new projects [TM]			
	O 14,500.00	14,365.84	3,950.63	(-) 10,415.21
	R (-) 134.16			

Reduction of fund of ₹134.16 lakh through re-appropriation was done to finance head of account '5452-01-103-002-51-00-V' for conducting various package tours. Reasons for final saving have not been intimated (June 2025).

Grant No. 53 TRANSPORT

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2041 Taxes on Vehicles			
2070 Other Administrative Services			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat-Social Services			
3051 Ports and Light Houses			
3053 Civil Aviation			
3055 Road Transport			
3056 Inland Water Transport			
Voted -			
Original	12,41,95,98		
Supplementary	13,02,46		
Amount surrendered during the year (31 March 2025)		12,54,98,44	(-) 55,91,46
		11,99,06,98	15,33,97
Charged -			
Original	..		
Supplementary	32,56		
Amount surrendered during the year (31 March 2025)		32,56	..
			Nil
CAPITAL -			
Major Head			
5053 Capital Outlay on Civil Aviation			
5055 Capital Outlay on Road Transport			
5056 Capital Outlay on Inland Water Transport			
5075 Capital Outlay on other Transport Services			
7055 Loans for Road Transport			
7056 Loans for Inland Water Transport			
Voted -			
Original	11,05,87,18		
Supplementary	1		
Amount surrendered during the year (31 March 2025)		11,05,87,19	(-) 7,25,38,65
		3,80,48,54	5,02,50
Charged -			
Original	..		
Supplementary	49,19		
Amount surrendered during the year (31 March 2025)		49,19	..
			Nil

Grant No. 53 TRANSPORT

Notes and Comments -

(i) During the year department incurred an expenditure of ₹61,85,36 thousand which falls under New Service and ₹6,22,14 thousand under New Instrument of Service. Such expenditure stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹5,591.46 lakh (4.46 per cent of the total budget provision) which is within the permissible limit of 5 per cent. However, some variations were noticed in the grant between budget provision and expenditure.

(ii) The department paid ₹91,706.59 lakh as subsidy that constitutes 76.48 per cent of the total expenditure of ₹1,19,906.98 lakh under Revenue (Voted) section. Similar subsidy payment was noticed in this section during the last three years as under:

Year	Amount of subsidy (₹ in lakh)	Percentage to Revenue (Voted) expenditure
2023-2024	92,760.59	81.17
2022-2023	94,631.20	82.09
2021-2022	1,10,964.99	86.87

(iii) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070	Other Administrative Services			
00				
114	Purchase and Maintenance of Transport			

Administrative Expenditure

1.	003	Hire Charges of Helicopters [TR]			
	O	4,663.23	4,749.82	3,675.11	(-) 1,074.71
	S	86.59			

Enhancement of fund through supplementary provision was required for hire charges of helicopters. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

3055 Road Transport

00

001 Direction and Administration

State Development Schemes

2.	004	Road Safety / Setting up of Road Safety Division / Education / Awareness / Acquisition of Necessary Equipment / Publicity etc. [TR]			
	O	4,452.66	4,452.66	2,175.74	(-) 2,276.92
190		Assistance to Public Sector and Other Undertakings			

Administrative Expenditure

3.	001	Subsidy to the Calcutta State Transport Corporation [TR]			
	O	24,963.30	24,963.30	23,798.58	(-) 1,164.72
800		Other Expenditure			

State Development Schemes

4.	009	Udiyaman Swanirbhar Karmasansthan Prakalpa under GATIDHARA [TR]			
	O	1,110.00	1,110.00	219.43	(-) 890.57

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3055 Road Transport			
	00			
	190 Assistance to Public Sector and Other Undertakings			
	Administrative Expenditure			
5.	021 Grants to H.R.B.C. for maintenance of Vidyasagar Setu [TR]			
	O 209.10	209.10	..	(-) 209.10
	800 Other Expenditure			
	Administrative Expenditure			
6.	008 Payment of Toll Tax for passage of Government vehicles through Vidyasagar Setu [TR]			
	O 180.25	180.25	..	(-) 180.25
	State Development Schemes			
7.	005 Study on Metro alignment and feasibility studies on extension of Metro Railway [TR]			
	O 300.00	300.00	..	(-) 300.00
	3056 Inland Water Transport			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
8.	001 Procurement / Purchasing of Boats for the people belonging to Schedule Casts in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00
9.	002 Construction / Development / Modernisation of Ferry Ghats in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
10.	001 Procurement / Purchasing of Boats for the people belonging to Schedule Casts in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00
11.	002 Construction / Development / Modernisation of Ferry Ghats in Sundarban Areas in the District of North and South 24 Parganas [TR]			
	O 210.00	210.00	..	(-) 210.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2070 Other Administrative Services

00

114 Purchase and Maintenance of Transport

Administrative Expenditure

12. 001 Motor Vehicles [TR]

O	4,099.47	3,524.52	3,359.36	(-) 165.16
R	(-) 574.95			

Reduction of fund through surrender and re-appropriation to other heads of account was required for meeting the expenditure towards printing and dispatch of the smart card type DL&RC, postal charges of India Post for distribution through Speed Post, payment to the Agencies concerned for providing Security & Housekeeping Services to the Secretariat office & Other offices under the administrative control of the Transport Department etc. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

3055 Road Transport

00

190 Assistance to Public Sector and Other Undertakings

State Development Schemes

13. 007 Implementation of the Scheme Jaladhara [TR]

O	1,375.00	1,275.00	1,089.31	(-) 185.69
R	(-) 100.00			

196 Assistance to Zilla Parishad/District Level Panchayats

State Development Schemes

14. 001 Implementation of Decentralised Plan Programme by Zilla Parishad/Urban Local Bodies [TR]

O	3,075.00	1,805.08	97.57	(-) 1,707.51
R	(-) 1,269.92			

Reduction of fund through surrender was required for providing additional fund required for payment of state share (20 per cent of total cost) of VGF Assistance for operation of aircraft under RCS- UDAN Scheme. Reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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3053 Civil Aviation

80 General

003 Training and Education

Administrative Expenditure

15. 001 Scheme for Training in Aviation in West Bengal [TR]

O	239.68	}	214.85	131.16	(-) 83.69
R	(-) 24.83	}			

Reduction of through re-appropriation to other heads of account was required for meeting the hiring charges of vehicles, attached to MV section under the control of the department, for meeting up pay, DA, HRA and Adhoc Bonus under the control of District Magistrate, Paschim Bardhanam for Rampur Check post, and to meet various administrative expenditure. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

3055 Road Transport

00

797 Transfer to/from Reserve Funds and Deposit Account

Administrative Expenditure

16. 002 Transfer to West Bengal Transport Infrastructure Development Fund (WBTIDF) [TR]

O	7,652.66		7,652.66	97.57	(-) 7,555.09
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The West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹97.57 lakh has been debited to the head of account 3055-00-797-002 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-003-WBTIDF-Transport Infrastructure in terms of Finance Department, Government of WB, order No.184(Sanc)-FB dated 30.06.2025.

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2024-2025.

Reasons for saving have not been communicated (June 2025).

Grant No. 53 TRANSPORT

(iv) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2041 Taxes on Vehicles

00

101 Collection Charges

Administrative Expenditure

17. 003 Cost of Smart Card Type Driving License and Registration Certificate [TR]

O	309.00	}	1,731.44	1,912.57	+181.13
S	891.00				
R	531.44				

Enhancement of fund through supplementary provision was required for establishment charges of Transport Department. Further enhancement of fund through re-appropriation was required to meet expenditure towards printing and dispatch of smart card type DL & RC and postal charges of India Post for distribution through Speed Post during the year 2024-2025. However, reasons for final excess have not been intimated (June 2025).

3056 Inland Water Transport

00

195 Assistance to Co-operatives

State Development Schemes

18. 001 Grants to HNJPSSL - Repairing and Painting Works [TR]

S	0.01	0.01	261.85	+261.84
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Fund was created through token supplementary provision of ₹0.01 lakh. Reasons for final excess have not been intimated (June 2025).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare				
	60 Other Social Security and Welfare Programmes				
	200 Other Programmes				
	Administrative Expenditure				
19.	026 Relief to victims/families of victims caused by vehicles [TR]				
	O 2,165.63	2,165.63	3,144.50	+978.87	
	2250 Other Social Services				
	00				
	103 Upkeep of Shrines, Temples, etc				
	State Development Schemes				
20.	005 Gangasagar Mela [TR]				
	O 500.00	500.00	1,298.48	+798.48	
	3053 Civil Aviation				
	60 Other aeronautical services				
	101 Communications				
	Administrative Expenditure				
21.	001 Viability Gap Funding (VGF) Assistance [TR]				
	O 11.00	11.00	1,380.92	+1,369.92	

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3055 Road Transport			
	00			
	190 Assistance to Public Sector and Other Undertakings			
Administrative Expenditure				
22.	002 Subsidy to the Calcutta Tramways Company (1978)Ltd [TR]			
	O 24,817.70	24,817.70	26,690.67	+1,872.97
23.	003 Subsidy to South Bengal State Transport Corporation [TR]			
	O 12,370.80	12,370.80	12,799.92	+429.12
24.	004 Subsidy to North Bengal State Transport Corporation [TR]			
	O 19,446.20	19,446.20	21,007.24	+1,561.04
25.	005 Subsidy to West Bengal Surface Transport Corporation Ltd. [TR]			
	O 3,762.00	3,762.00	4,720.53	+958.53

Reasons for excess in the above sub-heads have not been intimated (June 2025).

3055 Road Transport

00

797 Transfer to/from Reserve Funds and Deposit Account

State Development Schemes

26.	003 Transfer to West Bengal Road Safety Fund [TR]			
		..	4,124.66	+4,124.66

West Bengal Road Safety Fund

As per notification of Transport Department, Government of West Bengal vide No.765-WT/TPT-16012/48/2022 dated 07.06.2024 and in consonance with “Safe Drive Save Life Campaign”, the State Government has created ‘West Bengal Road Safety Fund’ under major Head ‘8235’ for enhancing various physical, electronic surveillance, sensitization and road safety measures of the road users.

₹4,124.66 lakh has been debited to the head of account 3055-00-797-003 by Contra Credit to the head of account 8235-General and other Reserve Fund -00-200-Other Fund Transfer from Revenue Account-004- West Bengal Road Safety fund in terms of Finance Department, Government of West Bengal, Order No. 183 (Sanc)-FB dated 30.06.2025.

The opening balance and yearly transaction of the fund are detailed in Statement No. 21 of the Finance Accounts for 2024-2025.

Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 53 TRANSPORT

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

3053 Civil Aviation

00

003 Training and Education

State Development Schemes

27. 002 Development of Flying Training Institute of Behala [TR]

O	155.00	103.85	383.57	+279.72
R	(-) 51.15			

Reduction of fund through surrender was required for clearing the entire arrear hanger rent upto 31.03.2025 for Behala hangar-I to AAI during the current financial year 2024-2025. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

(i) The grant closed with a saving of ₹72,538.65 lakh (65.59 per cent of the total budget provision).

(ii) Out of such saving, the department surrendered ₹502.50 lakh during the year.

(iii) Token supplementary provision of ₹0.01 lakh was obtained by the department to finance a newly opened head of account under Major Head '5055'.

(iv) Similar saving of ₹52,060.83 lakh (51.83 per cent of the budget provision) was also noticed in the grant during 2023- 2024.

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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7055 Loans for Road Transport

00

789 Special Component Plan for Scheduled Castes

State Development Schemes

28. 001 Development of Calcutta State Transport Corporation [TR]

O	940.00	658.00	..	(-) 658.00
R	(-) 282.00			

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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796 Tribal Areas Sub-Plan

State Development Schemes

29.	001	Development of Calcutta State Transport Corporation [TR]		
	O	735.00		
	R	(-) 220.50	514.50	..
				(-) 514.50

No specific reason for reduction of fund through surrender in the above sub-heads has been intimated. Reasons for final saving in the above sub-heads have not also been intimated (June 2025).

5055 Capital Outlay on Road Transport

00

001 Direction and Administration

State Development Schemes

30.	001	Transportation Operation Improvement Programme, Road Safety setting up of Check Posts [TR]		
	O	23,000.00	23,000.00	2,016.25
				(-) 20,983.75
31.	002	Road safety/setting up of road safety division/ rescue Aid posts, Road Safety Education, Acquisition of necessary equipment [TR]		
	O	5,720.00	5,720.00	878.91
				(-) 4,841.09

050 Lands and Buildings

State Development Schemes

32.	002	Construction/ Development of Parking Complexes for Transport Vehicles [TR]		
	O	6,092.16	6,092.16	52.77
				(-) 6,039.39

800 Other Expenditure

State Development Schemes

33.	003	Setting up of Transfer and Transit Depots in District & Sub-divisional Headquarters and Kolkata [TR]		
	O	1,500.00	1,500.00	43.47
				(-) 1,456.53
34.	008	Computerisation & maintenance of computers [TR]		
	O	500.00	500.00	46.08
				(-) 453.92
35.	012	Pollution Control of Motor Vehicles and Purchase of equipment [TR]		
	O	800.00	800.00	225.81
				(-) 574.19

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5056 Capital Outlay on Inland Water Transport			
	00			
	104 Navigation			
	State Development Schemes			
36.	003 World Bank supported West Bengal Inland Waterways Transport, Logistics and Spatial Development Project [WBIWTLSDP] [World Bank - EAP] (EAP) [TR]			
	O 22,500.00	22,500.00	12,266.22	(-) 10,233.78
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
37.	001 Construction of Jetties on National Waterways-I Tribeni & Farrakka [TR]			
	O 525.00	525.00	8.73	(-) 516.27
	800 Other Expenditure			
	State Development Schemes			
38.	002 Expansion of IWT and Infrastructure Development of IWT [TR]			
	O 5,002.00	5,002.00	4,313.38	(-) 688.62
39.	004 Ferry services across the river Hooghly at selected sites [TR]			
	O 3,000.00	3,000.00	287.71	(-) 2,712.29
40.	008 Acquisition of Ferry Vessels/LCTs [TR]			
	O 3,255.00	3,255.00	208.78	(-) 3,046.22
	7055 Loans for Road Transport			
	00			
	190 Loans to Public Sector and Other Undertakings			
	State Development Schemes			
41.	001 Development of Calcutta State Transport Corporation [TR]			
	O 4,000.00	4,000.00	2,600.00	(-) 1,400.00
42.	002 Development of North Bengal State Transport Corporation [TR]			
	O 4,000.00	4,000.00	2,242.07	(-) 1,757.93
43.	003 Development of South Bengal State Transport Corporation [TR]			
	O 4,000.00	4,000.00	2,015.16	(-) 1,984.84
44.	004 Loans to West Bengal Surface Transport Corporation Ltd for development of road transport service [TR]			
	O 2,500.00	2,500.00	1,346.87	(-) 1,153.13
45.	006 Development of Calcutta Tramways Company Ltd. [TR]			
	O 5,600.00	5,600.00	3,221.95	(-) 2,378.05

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	7056 Loans for Inland Water Transport			
	00			
	190 Loans to Public Sector and Other Undertakings			
	Administrative Expenditure			
46.	003 Loans to Shalimar Works (1980) Ltd. [TR]			
	O 721.00	721.00	611.40	(-) 109.60
	State Development Schemes			
47.	001 Loans to West Bengal Surface Transport Corporation Ltd. for development and maintenance of IWT Service [TR]			
	O 1,854.38	1,854.38	697.03	(-) 1,157.35
48.	002 Loans to Shalimar Works (1980) Ltd. [TR]			
	O 800.00	800.00	300.48	(-) 499.52
	Reasons for saving in the above sub-heads have not been intimated (June 2025).			
	5055 Capital Outlay on Road Transport			
	00			
	800 Other Expenditure			
	State Development Schemes			
49.	002 Re-organisation of P.V.D. [TR]			
	O 105.00	105.00	..	(-) 105.00
50.	005 Re-organisation and expansion of Transportation Planning and Traffic Engineering Directorate [TR]			
	O 500.00	500.00	..	(-) 500.00
51.	007 Creation of Transport Directorate and Additional Border check posts [TR]			
	O 105.00	105.00	..	(-) 105.00
	5056 Capital Outlay on Inland Water Transport			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
52.	002 Construction/Reconstruction of L.C.T. Jetties at Nebukhali and Dulduli on river Sahebkhali in Sundarban Area in the District of North 24 Parganas [TR]			
	O 200.00	200.00	..	(-) 200.00

Grant No. 53 TRANSPORT

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796	Tribal Areas Sub-Plan			
		State Development Schemes			
53.	001	Construction of Jetties on National Waterways-I between Tribeni & Farakka [TR]			
	O	525.00	525.00	..	(-) 525.00
	800	Other Expenditure			
		State Development Schemes			
54.	010	Contribution of two Gangway Pontoon Type Floating Jetties at Harwood Point and Kachuberia in the district of South 24Parganas. [TR]			
	O	300.00	300.00	..	(-) 300.00
		7055 Loans for Road Transport			
		00			
	789	Special Component Plan for Scheduled Castes			
		State Development Schemes			
55.	002	Development of North Bengal State Transport Corporation [TR]			
	O	940.00	940.00	..	(-) 940.00
56.	003	Development of South Bengal State Transport Corporation [TR]			
	O	940.00	940.00	..	(-) 940.00
	796	Tribal Areas Sub-Plan			
		State Development Schemes			
57.	002	Development of North Bengal State Transport Corporation [TR]			
	O	735.00	735.00	..	(-) 735.00
58.	003	Development of South Bengal State Transport Corporation [TR]			
	O	735.00	735.00	..	(-) 735.00

Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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5055 Capital Outlay on Road Transport

00

797 Transfer to/from Reserve Funds / Deposits Account

State Development Schemes

59.	001	West Bengal Transport Infrastructure Development Fund (WBTIDF) [TR]		
	O	8,330.34	8,330.34	2,351.96
				(-) 5,978.38

The West Bengal Transport Infrastructure Development Fund

The West Bengal Transport Infrastructure Development Fund was established to create, develop, maintain or improve transport infrastructure in West Bengal and for such purpose to levy and collect a cess on sale of motor spirit commonly known as petrol, high speed diesel oil and liquefied petroleum gas and to provide for matters connected therewith or incidental thereto.

₹2,351.96 lakh has been debited to the head of account 5055-00-797-001 by per contra credit to the head of account 8225-Roads and Bridges Funds-02-101-State Roads and Bridges Funds-Transfers from Revenue Account-003-WBTIDF-Transport Infrastructure in terms of Finance Department, Government of WB, order No. 184(Sanc)-FB dated 30.06.2025.

The opening balance and yearly transactions of the fund are detailed in Statement No. 21 of the Finance Accounts for 2024-2025.

Reasons for saving have not been communicated (June 2025).

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
5053	Capital Outlay on Civil Aviation			
	02 Air Ports			
	102 Aerodromes			

State Development Schemes

60.	005	Development and Up-gradation of Airports [TR]		
	O	5.25	5.25	224.20
				+218.95

Reasons for excess in the above sub-head here not been intimated (June 2025).

Grant No. 53 TRANSPORT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5075 Capital Outlay on other Transport Services			
	60 Others			
	001 Direction and Administration			
	State Development Schemes			
61.	002 State Infrastructure Schemes [TR]			
		..	2,054.74	+2,054.74

Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT (All Voted)

Section and Major Head		Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -				
Major Head				
2401	Crop Husbandry			
2415	Agricultural Research and Education			
2551	Hill Areas			
2702	Minor Irrigation			
3451	Secretariat-Economic Services			
Voted -				
Original	6,38,65,16	6,54,04,63	5,79,61,61	(-) 74,43,02
Supplementary	15,39,47			
Amount surrendered during the year (31 March 2025)				2,50,00

CAPITAL -

Major Head

4702 Capital Outlay on Minor Irrigation

Voted -				
Original	9,59,09,00	9,59,09,00	4,92,44,87	(-) 4,66,64,13
Supplementary	..			
Amount surrendered during the year (31 March 2025)				Nil

Notes and Comments -

- (i) As per PFMS data, an amount of ₹2,00,38 thousand was lying unspent in the bank account of Single Nodal Agency under the department as on 31.03.2025.
- (ii) During the year, department incurred an expenditure of ₹5,16 thousand and ₹1,63 thousand which falls under New Service and New Instrument of Service respectively. Such expenditure stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹7,443.02 lakh (11.38 per cent of the total budget provision). Out of such saving, department surrendered an amount of ₹250.00 lakh during the year.
- (ii) In view of the above saving, supplementary provision of ₹1,539.47 lakh proved to be unnecessary.
- (iii) Out of total expenditure of ₹57,961.61 lakh under this Section, the department paid ₹389.70 lakh as subsidy which constitutes 0.67 per cent of total expenditure under this section.
- (iv) Similar saving of ₹6,610.70 lakh (10.59 per cent of the total budget provision) was also noticed in the grant during 2023-2024.

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

(v) Saving occurred mainly under :

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2702	Minor Irrigation			
	03	Maintenance			
	103	Tube Wells			
	Administrative Expenditure				
1.	001	Deep Tubewell Irrigation [WI]			
	O	8,388.71	8,839.26	7,717.95	(-) 1,121.31
	S	450.55			
	2702	Minor Irrigation			
	02	Ground Water			
	005	Investigation			
	Administrative Expenditure				
2.	001	Survey and Investigation of Ground Water and Surface Water Resources [WI]			
	O	2,083.15	2,232.44	2,050.86	(-) 181.58
	S	149.29			
	80	General			
	001	Direction and Administration			
	Administrative Expenditure				
3.	001	Scheme for Strengthening, Extension and Administration Of the Directorate of Water Resources Development [WI]			
	O	14,088.21	15,027.14	14,818.34	(-) 208.80
	S	938.93			
	Enhancement of fund in the above sub-heads through supplementary grant was made for establishment charges for (i) survey and Investigation of Ground Water and Surface Water Resources, (ii) Deep Tube-well Irrigation, and (iii) Scheme for Strengthening, Extension and Administration of the Directorate of Water Resources Development. Reasons for saving in the above sub-heads have not been intimated (June 2025).				

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2702 Minor Irrigation

80 General

800 Other Expenditure

State Development Schemes

4.	019	Maintenance of Office Building & Inspection Bungalows [WI]			
	O	1,100.00	}	815.00	174.92
	R	(-) 285.00			
					(-) 640.08

Re-appropriation of ₹35.00 lakh from above sub-head was done without any specific reason. Further surrender of ₹250.00 lakh was done for settlement towards clearing of the payment of outstanding rents of different wired premises for government offices. Reasons for saving have not been intimated (June 2025).

2702 Minor Irrigation

80 General

800 Other Expenditure

State Development Schemes

5.	021	Survey Investigation, Purchase of Equipment and Preparation of Minor Irrigation and Drainage Schemes [WI]			
	O	200.98	200.98	..	(-) 200.98

Reasons for non-utilisation of entire budget provision have not been intimated (June 2025).

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2551	Hill Areas			
	60 Other Hill Areas			
	193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
State Development Schemes				
6.	029 Minor Irrigation Sector [WI]			
	O 800.00	800.00	341.17	(-) 458.83
2702	Minor Irrigation			
	03 Maintenance			
	102 Lift Irrigation Schemes			
Administrative Expenditure				
7.	001 River Lift Irrigation [WI] [WI]			
	O 17,580.14	17,580.14	16,122.61	(-) 1,457.53
	80 General			
	001 Direction and Administration			
Administrative Expenditure				
8.	012 Purchase of Disel Mobile from IOC for Minor Irrigation Schemes [WI]			
	O 1,993.33	1,993.33	1,354.90	(-) 638.43
State Development Schemes				
9.	013 Accelerated Development of Minor Irrigation (ADMI) project (funded by State) [WI]			
	O 350.00	350.00	225.62	(-) 124.38
10.	014 WBADMIP Phase-II Strengthening of Community based Institutions & Project Management (IBRD funded (EAP) [WI]			
	O 1,890.00	1,890.00	1,781.41	(-) 108.59
11.	015 WBADMIP Phase-II Agriculture Support Service (IBRD funded (EAP) [WI]			
	O 1,260.00	1,260.00	215.08	(-) 1,044.92
	190 Assistance to Public Sector and Other Undertakings			
Administrative Expenditure				
12.	002 West Bengal State Minor Irrigation Corporation Grants-in-aid for meeting administrative expenses [WI]			
	O 1,468.90	1,468.90	832.16	(-) 636.74

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
13.	001 West Bengal State M.I. Corporation Water Rate Subsidy [WI]			
	O 358.80	358.80	209.70	(-) 149.10
14.	004 WBADMIP Phase-II Agriculture Support Service (IBRD funded (EAP) [WI]			
	O 480.00	480.00	81.61	(-) 398.39
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
15.	002 WBADMIP Phase-II Agriculture Support Service (IBRD funded (EAP) [WI]			
	O 260.00	260.00	44.29	(-) 215.71
	800 Other Expenditure			
	State Development Schemes			
16.	006 Seminars, Publication and Exhibition for Extension and Development of Minor Irrigation [WI]			
	O 300.00	300.00	11.37	(-) 288.63

Reasons for saving in the above sub-heads have not been intimated (June 2025).

(vi) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2702 Minor Irrigation			
	80 General			
	001 Direction and Administration			
	Administrative Expenditure			
17.	006 Electricity Charges Payable to WBSEB on Account of Minor Irrigation Schemes [WI]			
	O 8,100.00	8,100.00	9,331.48	+1,231.48

Reasons for excess have not been intimated (June 2025).

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Capital (Voted)

- (i) The grant closed with a saving of ₹46,664.13 lakh (48.65 per cent of the total budget provision).
(ii) No portion of the saving was surrendered by the department during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	48,646.29	49.59
2022-2023	40,731.25	42.02
2021-2022	61,448.69	56.56
2020-2021	45,673.32	50.63
2019-2020	27,535.40	32.86

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4702 Capital Outlay on Minor Irrigation			
	00			
	001 Direction and Administration			

State Development Schemes

18.	001	Implementation of Programmes in Convergence with MGNREGA [WI]		
	O	140.00	140.00	..
				(-) 140.00
	102	Ground Water		

State Development Schemes (Central Assistance)

19.	019	Implementation of Schemes under Har Khet Ko Pani under PMKSY (Central Share) OCASPS [WI]		
	O	1,400.00	1,400.00	..
				(-) 1,400.00

State Development Schemes

20.	020	Implementation of Schemes under Har Khet Ko Pani under PMKSY (State Share) (OCASPS) [WI]		
	O	840.00	840.00	..
				(-) 840.00
	789	Special Component Plan for Scheduled Castes		

State Development Schemes (Central Assistance)

21.	043	Implementation of Schemes under Har Khet Ko Pani under PMKSY (Central Share) (OCASPS) [WI]		
	O	480.00	480.00	..
				(-) 480.00

State Development Schemes

22.	044	Implementation of Schemes under Har Khet Ko Pani under PMKSY (State Share) (OCASPS) [WI]		
	O	288.00	288.00	..
				(-) 288.00
	796	Tribal Areas Sub-Plan		

State Development Schemes (Central Assistance)

23.	056	Implementation of Schemes under Har Khet Ko Pani under PMKSY (Central Share) (OCASPS) [WI]		
	O	120.00	120.00	..
				(-) 120.00

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

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

State Development Schemes

24. 041 West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP]
[Irrigation system Development], being funded by State [WI]

O	126.00	126.00	..	(-) 126.00
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Reasons for non-utilisation of entire budget provision in the above sub-heads have not been intimated (June 2025).

4702 Capital Outlay on Minor Irrigation

00

001 Direction and Administration

State Development Schemes

25. 002 Development & Up-gradation of State-owned Shallow Tubewells [WI]

O	420.00	420.00	207.99	(-) 212.01
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26. 003 Computerization of the Water Resources Development Directorate [WI]

O	650.00	650.00	25.81	(-) 624.19
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101 Surface water

State Development Schemes

27. 003 Surface Drainage and Irrigation Schemes [WI]

O	4,900.00	4,900.00	3,219.12	(-) 1,680.88
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28. 004 River Lift Irrigation [WI]

O	9,450.00	9,450.00	6,727.23	(-) 2,722.77
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29. 006 Conversion of Diesel Run River Lift Irrigation Schemes into Electrically Operated Schemes [WI]

O	2,100.00	2,100.00	1,017.10	(-) 1,082.90
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30. 045 Schemes under Jalatirtha (JLT) [WI]

O	7,000.00	7,000.00	2,405.25	(-) 4,594.75
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31. 046 Matir Shristi (MATIRSRI) [WI]

O	7,000.00	7,000.00	2,389.16	(-) 4,610.84
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Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
32.	048 WBADMIP Phase-II Irrigation System Development & Improvement (IBRD funded EAP) (EAP) [WI]			
	O 6,930.00	6,930.00	5,665.15	(-) 1,264.85
	102 Ground Water			
State Development Schemes				
33.	006 Drilling of New Tubewells in Place of Defunct ones [WI]			
	O 4,620.00	4,620.00	2,166.83	(-) 2,453.17
34.	017 Shallow Tubewells with Submersible Pumps [WI]			
	O 1,820.00	1,820.00	529.36	(-) 1,290.64
35.	018 Deep Tubewell Irrigation [WI]			
	O 3,150.00	3,150.00	1,198.45	(-) 1,951.55
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
36.	002 Surface drainage and irrigation schemes [WI]			
	O 1,680.00	1,680.00	1,062.47	(-) 617.53
37.	003 Conversion of deiesel run river lift irrigation schemes into electrically operated schemes [WI]			
	O 720.00	720.00	395.00	(-) 325.00
38.	004 Deep Tubewell irrigation [WI]			
	O 1,080.00	1,080.00	440.72	(-) 639.28
39.	005 Drilling of new tubewells in place of defunct ones [WI]			
	O 1,584.00	1,584.00	734.03	(-) 849.97
40.	018 Artificial Recharge to Ground Water and Rain Water Harvesting [WI]			
	O 138.00	138.00	57.81	(-) 80.19
41.	023 Implementation of RIDF Projects (RIDF) [WI]			
	O 3,168.00	3,168.00	1,560.31	(-) 1,607.69
42.	039 Schemes under Jalatirtha (JLT) [WI]			
	O 2,400.00	2,400.00	963.64	(-) 1,436.36
43.	040 Shallow Tubewells with Submersible Pumps [WI]			
	O 624.00	624.00	183.97	(-) 440.03
44.	042 River lift irrigation [WI]			
	O 3,240.00	3,240.00	2,193.23	(-) 1,046.77
45.	045 Matir Shristi (MATIRSRI) [WI]			
	O 2,400.00	2,400.00	934.03	(-) 1,465.97
46.	066 WBADMIP Phase-II Irrigation System Development & Improvement (IBRD funded EAP) (EAP) [WI]			
	O 2,640.00	2,640.00	2,158.16	(-) 481.84

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Area Sub-Plan			
	State Development Schemes			
47.	002 River Lift Irrigation [WI]			
	O 810.00	810.00	542.03	(-) 267.97
48.	004 Deep Tubewell Irrigation [WI]			
	O 270.00	270.00	100.26	(-) 169.74
49.	005 Conversion of Diesel-run River Lift irrigation Schemes into Electrically Operated Schemes [WI]			
	O 180.00	180.00	96.42	(-) 83.58
50.	006 Drilling of new tubewells in place of defunct ones [WI]			
	O 396.00	396.00	197.19	(-) 198.81
51.	036 Implementation of RIDF Projects (RIDF) [WI]			
	O 792.00	792.00	378.94	(-) 413.06
52.	052 Schemes under Jalatirtha (JLT) [WI]			
	O 600.00	600.00	225.16	(-) 374.84
53.	053 Shallow Tubewells with Submersible Pumps [WI]			
	O 156.00	156.00	51.36	(-) 104.64
54.	055 Minor Irrigation Surface Drainage and Irrigation Scheme [WI]			
	O 420.00	420.00	250.46	(-) 169.54
55.	058 Matir Shristi (MATIRSRI) [WI]			
	O 600.00	600.00	216.78	(-) 383.22
56.	079 WBADMIP Phase-II Irrigation System Development & Improvement (IBRD funded EAP) (EAP) [WI]			
	O 1,430.00	1,430.00	1,168.65	(-) 261.35
	800 Other Expenditure			
	State Development Schemes			
57.	003 Construction of Store-cum-Inspection Bungalow [WI]			
	O 1,000.00	1,000.00	79.51	(-) 920.49
58.	005 Equipment for State Water Investigation Directorate [WI]			
	O 150.00	150.00	8.38	(-) 141.62
59.	008 Construction of office buildings at the District and Subdivisional levels under the Development of Agriculture [WI]			
	O 1,000.00	1,000.00	149.39	(-) 850.61
60.	009 Irrigation by installations of Hydram, Sprinkler, Windmill, Solar Pump etc [WI]			
	O 6,000.00	6,000.00	4,183.18	(-) 1,816.82
61.	010 Survey and Investigation of ground water and Surface water Resources [WI]			
	O 210.00	210.00	68.54	(-) 141.46
62.	022 Artificial Recharge to Ground Water and Rain Water Harvesting [WI]			
	O 402.50	402.50	175.03	(-) 227.47
63.	028 Implementation of RIDF Projects (RIDF) [WI]			
	O 9,240.00	9,240.00	4,577.21	(-) 4,662.79

Grant No. 55 WATER RESOURCES INVESTIGATION & DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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64.	045	West Bengal Accelerated Development and Minor Irrigation Project [WBADMIP] [Project Management], being funded by State [WI]		
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	O	189.00	189.00	90.49	(-) 98.51
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Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2575 Other Special Areas Programmes			
Voted -			
Original	17,81,60		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	17,81,60	13,83,76	(-) 3,97,84
			Nil

CAPITAL -

Major Head

4575 Capital Outlay on other Special Areas Programmes

Voted -			
Original	7,36,00,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	7,36,00,00	80,44,83	(-) 6,55,55,17
			Nil

Notes and Comments -

Revenue (Voted)

- (i) The grants closed with a saving of ₹397.84 lakh (22.33 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar saving was noticed in the grant during the last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	1,286.66	61.34
2022-2023	755.24	42.80
2021-2022	128.07	8.76

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2575 Other Special Areas Programmes

02 Backward Areas

196 Assistance to Zilla Parishads / District Level Panchayats

State Development Schemes

1.	001	Repair, Renovation & Beautification Work of Guptomoni Temple Premises [PM]		
	O	100.00	100.00	.. (-) 100.00
	789	Special Component Plan for Scheduled Castes		

State Development Schemes

2.	013	Development of Paschimanchal Unnayan Parshad [PM]		
	O	100.00	100.00	.. (-) 100.00

Reason for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹65,555.17 lakh (89.07 per cent of the total budget provision).
- (ii) Out of such saving, no amount was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	51,854.76	73.89
2022-2023	49,790.71	73.66
2021-2022	58,731.65	88.90
2020-2021	55,427.13	89.40
2019-2020	42,678.26	72.35

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4575 Capital Outlay on other Special Areas Programmes			
	02 Backward Areas			
	101 Area Development			
	State Development Schemes			
3.	005 Development of Paschimanchal [PM]			
	O 13,130.00	13,130.00	1,004.07	(-) 12,125.93
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
4.	010 Development of Paschimanchal [PM]			
	O 26,260.00	26,260.00	1,395.03	(-) 24,864.97
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
5.	009 Development of Paschimanchal [PM]			
	O 26,260.00	26,260.00	3,073.60	(-) 23,186.40
	60 Others			
	800 Other Expenditure			
	State Development Schemes			
6.	001 Infrastructural facilities for Paschimanchal Unnayan Parshad under RIDF (RIDF) [PM]			
	O 7,500.00	7,500.00	2,572.13	(-) 4,927.87
	Reason for final saving in the above sub-heads have not been intimated (June 2025).			
	4575 Capital Outlay on other Special Areas Programmes			
	02 Backward Areas			
	101 Area Development			
	State Development Schemes			
7.	006 Jangal Mahal Action Plan funded by the state [PM]			
	O 150.00	150.00	..	(-) 150.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
8.	011 Jangal Mahal Action Plan funded by the state [PM]			
	O 150.00	150.00	..	(-) 150.00

Grant No. 58 PASCHIMANCHAL UNNAYAN AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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796 Tribal Areas Sub-Plan

State Development Schemes

9. 010 Jangal Mahal Action Plan funded by the state [PM]

O	150.00	150.00	..	(-) 150.00
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Reason for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No.59 SELF-HELP GROUPS & SELF-EMPLOYMENT (All Voted)

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

Major Head

- 2052 Secretariat-General Services
- 2204 Sports and Youth Services
- 2235 Social Security and Welfare
- 2435 Other Agricultural Programmes

Voted -

Original	7,66,11,53	}	7,66,11,53	1,02,22,06	(-) 6,63,89,47
Supplementary	..				
Amount surrendered during the year (31 March 2025)					Nil

CAPITAL -

Major Head

- 4059 Capital Outlay on Public Works
- 4435 Capital Outlay on other Agricultural Programmes

Voted -

Original	25,00,00	}	25,00,02	1,01,11	(-) 23,98,91
Supplementary	2				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹66,389.47 lakh (86.66 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Similar saving was noticed in the grant during the last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	67,284.48	92.28
2022-2023	63,671.81	90.79
2021-2022	61,152.00	90.21

- (iv) Out of total Revenue (Voted) expenditure of ₹10,222.06 lakh in the grant the department paid ₹6,782.70 lakh as subsidy which constitutes 66.35 per cent of the total Revenue (Voted) expenditure of the department.

- (v) Similar payment of subsidy was noticed in the grant during the last four years as under:

Year	Subsidy Amount (₹ in lakh)	Percentage of Revenue (Voted) expenditure
2023-2024	3,000.00	53.32
2022-2023	2,000.00	30.95
2021-2022	2,000.00	30.14
2020-2021	400.00	6.31

Grant No. 59 SELF-HELP GROUPS & SELF-EMPLOYMENT

(vi) Saving occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2204 Sports and Youth Services

00

001 Direction and Administration

State Development Schemes

1. 001 Swami Vivekananda Swanirbhar Karmasansthan Prakalpa (SVSKP) [SH]

O	15,975.00	15,975.00	223.72	(-) 15,751.28
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2435 Other Agricultural Programmes

01 Marketing and Quality Control

101 Marketing Facilities

State Development Schemes

2. 007 Infrastructure Development Training & Marketing support to SHGs [SH]

O	5,959.00	5,959.00	1,151.57	(-) 4,807.43
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3. 008 West Bengal Swanirbhar Sahayak Prakalpa (WBSSP) [SH]

O	13,695.00	13,695.00	6,782.70	(-) 6,912.30
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4. 025 Muktidhara Scheme [SH]

O	310.00	310.00	60.09	(-) 249.91
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789 Special Component Plan for Scheduled Castes

State Development Schemes

5. 007 Infrastructure Development Training & marketing support to SHGs [SH]

O	1,932.00	1,932.00	14.22	(-) 1,917.78
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796 Tribal Areas Sub-Plan

State Development Schemes

6. 005 Infrastructure Development Training & marketing Support [SH]

O	504.00	504.00	6.32	(-) 497.68
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No specific reason for final saving in the above sub-heads has been intimated by the department.

Grant No.59 SELF-HELP GROUPS & SELF-EMPLOYMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2204 Sports and Youth Services			
	00			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
7.	011 Swami Vivekananda Swanirbhar Karmasansthan Prakalpa (SVSKP)[SH]			
	O 5,175.00	5,175.00	..	(-) 5,175.00
	2235 Social Security and Welfare			
	02 Social Welfare			
	103 Women's Welfare			
	State Development Schemes			
8.	072 Financial Assistance to poor women of Self Help Group (SHGs) (JAAGO Prakalpa) [SH]			
	O 21,300.00	21,300.00	..	(-) 21,300.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
9.	072 Financial Assistance to poor women of Self Help Group (SHGs) (JAAGO Prakalpa) [SH]			
	O 6,900.00	6,900.00	..	(-) 6,900.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
10.	072 Financial Assistance to poor women of Self Help Group (SHGs) (JAAGO Prakalpa) [SH]			
	O 1,800.00	1,800.00	..	(-) 1,800.00
	No specific reason for non-utilization of the entire budget provision in the above sub-heads has been intimated.			

Grant No.59 SELF-HELP GROUPS & SELF-EMPLOYMENT

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2204 Sports and Youth Services

00

796 Tribal Areas Sub-Plan

State Development Schemes

11. 010 Swami Vivekananda Swanirbhar Karmasansthan Prakalpa (SVSKP)[SH]

O	1,350.00	}	1,341.00	..	(-) 1,341.00
R	(-) 9.00				

Reduction of fund through re-appropriation from the above sub-head was required for meeting up the expenditure towards POL/hiring charge of vehicle bills of the Administration department. However, no specific reason for non-utilization of the residual budget provision in the above sub-head has been intimated.

(vii) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2204 Sports and Youth Services

00

001 Direction and Administration

Administrative Expenditure

12. 003 Directorate of Self-Help Group and Self Employment (SHG& SE) [SH]

O	1,167.96	1,167.96	1,474.82	+306.86
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No specific reason for final excess in the above sub-head has been intimated.

Capital (Voted)

- (i) The grant closed with a saving of ₹2,398.91 lakh (95.96 per cent of the total budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) Token supplementary provision of ₹0.02 lakh was obtained by the department to finance two newly opened heads of account under Major head '4059'.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	2,491.26	99.65
2022-2023	1,887.64	96.80
2021-2022	3,192.55	91.22
2020-2021	1,908.74	76.35
2019-2020	2,941.40	61.28

Grant No.59 SELF-HELP GROUPS & SELF-EMPLOYMENT

(v) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4435 Capital Outlay on other Agricultural Programmes			
	<i>01 Marketing and Quality Control</i>			
	101 Marketing Facilities			
State Development Schemes				
13.	008 Setting up of a Statel-level Market Complex for the sale of products of SHGs and entrepreneurs under SEPs [SH]			
	O 400.00	400.00	..	(-) 400.00
14.	009 Setting up of two large sized Training Centres cum Marketing Complex for Self Help Groups [SH]			
	O 800.00	800.00	..	(-) 800.00

No specific reason for non-utilization of the entire budget provision in the above sub-heads has been intimated by the department.

4435 Capital Outlay on other Agricultural Programmes

01 Marketing and Quality Control

101 Marketing Facilities

State Development Schemes

15.	010 State Contribution to Swarojgar [SH]			
	O 1,300.00	1,058.54	101.11	(-) 957.43
	R (-) 241.46			

Reduction of fund through re-appropriation from this sub-head was required for meeting the expenditure towards the work of shifting the office SHG&SE Department from Kreta Suraksha Bhawan, Khadya Bhawan to new premises at New Town, Rajarhat. No specific reason for final saving in the above sub-head has been intimated by the department.

Grant No. 61 CHIEF MINISTER'S OFFICE (All Voted)

Section and Major Head		Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -				
Major Head				
2052	Secretariat-General Services			
Voted -				
Original	11,94,99	12,58,19	10,14,68	(-) 2,43,51
Supplementary	63,20			
Amount surrendered during the year (31 March 2025)				Nil

Notes and Comments -

Revenue (Voted)

(i) The grant closed with a saving of ₹243.51 lakh (19.35 per cent of the total budget provision). Out of such saving, no portion was surrendered by the department during the year.

(ii) In view of such saving, supplementary provision of ₹63.20 lakh proved to be unnecessary.

(iii) Similar saving of ₹193.49 lakh (17.06 per cent of the total budget provision) and of ₹170.54 lakh (16.44 per cent of the budget provision) was noticed in the grant during 2023-24 and 2022-2023 respectively.

(iv) Saving occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

1. 032 Department of Chief Minister's Office [CH]

O	1,194.99	1,258.19	1,014.68	(-) 243.51
S	63.20			

Enhancement of fund through supplementary provision was required for establishment charges of Chief Minister's office. However, reasons for overall saving in the above sub-head have not been intimated (June 2025).

Grant No. 62 NORTH BENGAL DEVELOPMENT (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2052 Secretariat-General Services			
2575 Other Special Areas Programmes			
Voted -			
Original	21,02,67		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	21,02,67	15,12,08	(-) 5,90,59
			Nil

CAPITAL -			
Major Head			
4575 Capital Outlay on other Special Areas Programmes			

Voted -			
Original	8,70,00,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	8,70,00,00	7,37,19,72	(-) 1,32,80,28
			Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant closed with a saving of ₹590.59 lakh (28.09 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	773.16	36.87
2022-2023	693.11	35.13
2021-2022	5,977.56	83.24
2020-2021	8,840.51	75.71
2019-2020	8,149.44	82.53

Grant No. 62 NORTH BENGAL DEVELOPMENT

(iv) Saving occurred as under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2575 Other Special Areas Programmes			
02 Backward Areas			
101 Area Development			
State Development Schemes			
1. 039 West Bengal Khas Development and Cultural board [NB]			
O 500.00	500.00	..	(-) 500.00

Reasons for non-utilization of entire budget provision in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹13,280.28 lakh (15.26 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	37,643.51	44.96
2022-2023	55,090.08	70.84
2021-2022	58,379.35	77.35
2020-2021	45,499.52	64.54
2019-2020	20,663.04	31.55

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4575 Capital Outlay on other Special Areas Programmes			
02 Backward Areas			
789 Special Component Plan for Scheduled Castes			
State Development Schemes			
2. 006 Infrastructure Development in North Bengal by West Bengal Compensatory Entry Tax Fund (WBCETF) [NB]			
O 900.00 } R (-) 297.99 }	602.01	599.74	(-) 2.27

Re-appropriation of fund from the sub-head at Sl.No.2 to the sub-head at Sl.No.11 was done for making payment of 6th RA bill in connection with the project 'Construction of Truck Terminus at NH-31' at Khagrabari in the district of Cooch Behar. Reasons for saving have not been intimated (June 2025).

Grant No. 62 NORTH BENGAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4575 Capital Outlay on other Special Areas Programmes			
	02 Backward Areas			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
3.	006 Infrastructure Development in North Bengal by West Bengal Compensatory Entry Tax Fund (WBCETF) [NB]			
	O 200.00	200.00	..	(-) 200.00
	797 Transfer To Reserve Funds/Deposit Accounts			
	State Development Schemes			
4.	001 West Bengal Compensatory Entry Tax Fund (WBCETF) [NB]			
	O 3,000.00	3,000.00	..	(-) 3,000.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).			
	4575 Capital Outlay on other Special Areas Programmes			
	60 Others			
	001 Direction and Administration			
	State Development Schemes			
5.	001 Schemes for Development of North Bengal [NB]			
	O 52,780.00	52,780.00	47,845.69	(-) 4,934.31
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
6.	004 Implementation of Schemes under RIDF [NB]			
	O 2,100.00	2,100.00	1,641.00	(-) 459.00
7.	005 Schemes for Development of North Bengal [NB]			
	O 16,280.00	16,280.00	14,493.23	(-) 1,786.77
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
8.	022 Implementation of Schemes under RIDF [NB]			
	O 600.00	600.00	289.92	(-) 310.08
9.	023 Schemes for Development of North Bengal [NB]			
	O 4,440.00	4,440.00	4,326.92	(-) 113.08

Grant No. 62 NORTH BENGAL DEVELOPMENT

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

State Development Schemes

10 .	026	Implementation of Schemes under RIDF [NB]		
	O	4,800.00	4,800.00	2,340.07
				(-) 2,459.93

Reasons for saving in the above sub-heads have not been intimated (June 2025).

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4575 Capital Outlay on other Special Areas Programmes

02 Backward Areas

101 Area Development

State Development Schemes

11.	001	Infrastructure Development in North Bengal by West Bengal Compensatory Entry Tax Fund (WBCETF) [NB]		
	O	1,900.00	2,197.99	2,183.14
	R	297.99		(-) 14.85

Re-appropriation of fund from the sub-head at Sl.No.2 to the sub-head at Sl.No.11 was done for making payment of 6th RA bill in connection with the project 'Construction of Truck Terminus at NH-31' at Khagrabari in the district of Cooch Behar. Reasons for saving have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT (All Voted)

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

Major Head

- 2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities**
- 2235 Social Security and Welfare**
- 2251 Secretariat-Social Services**

Voted -

Original	9,12,91,98	}	9,12,92,00	6,71,19,64	(-) 2,41,72,36
Supplementary	2				
Amount surrendered during the year (31 March 2025)					6,08,95

CAPITAL -

Major Head

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

Voted -

Original	2,90,90,00	}	2,90,90,00	1,36,72,93	(-) 1,54,17,07
Supplementary	..				
Amount surrendered during the year (31 March 2025)					
					27,35,92

Notes and Comments –

- (i) During the year, the department incurred an expenditure of ₹92,58 thousand which falls under New Instrument Service and an amount of ₹3,83,00 thousand under New Service which stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.
- (ii) As per data extracted from PFMS data, ₹93,81,85 thousand was lying unspent in the SNA Bank account of the department.

Revenue (Voted)

- (i) The grant closed with a saving of ₹24,172.36 lakh (26.48 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered an amount of ₹608.95 lakh during the year.
- (iii) Token supplementary provision of ₹0.02 lakh was obtained by the department to finance two New Service Heads of Account under Major Head "2225".
- (iv) Similar persistent saving was observed in the grant during last five years as under:

Year	Saving	
	Amount	Percentage
	(₹ in lakh)	
2023-2024	27,823.43	32.34
2022-2023	30,234.75	32.92
2021-2022	44,861.17	52.23
2020-2021	27,870.76	36.51
2019-2020	32,665.11	38.21

Grant No. 65 TRIBAL DEVELOPMENT

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>02 Welfare of Scheduled Tribes</i>			
	277 Education			
	State Development Schemes (Central Assistance)			
1.	052 Pre Matric Scholarship-Tribal (Central Share) [TW]			
	O 3,910.00	3,910.00	..	(-) 3,910.00
	State Development Schemes			
2.	051 Post Matric Scholarship-Tribal (State Share) [TW]			
	O 6,500.00	6,500.00	..	(-) 6,500.00
	794 Special Central Assistance for Tribal sub-plan			
	State Development Schemes (Central Assistance)			
3.	003 Special Central Assistance to Tribal Sub-Schemes (Central Share) [TW]			
	O 4,700.00	4,700.00	..	(-) 4,700.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
4.	078 Grants to Tamang Development and Cultural Board [TW]			
	O 250.00	250.00	..	(-) 250.00
5.	079 Grants to Sherpa Cultural Board [TW]			
	O 200.00	200.00	..	(-) 200.00
6.	080 Grants to Bhutia Development Board [TW]			
	O 201.00	201.00	..	(-) 201.00
7.	081 Setting up of West Bengal Limbu Development Board [TW]			
	O 200.00	200.00	..	(-) 200.00

Reasons for non-utilisation of entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>02 Welfare of Scheduled Tribes</i>			
	277 Education			
State Development Schemes				
8.	053 Pre Matric Scholarship-Tribal (State Share) [TW]			
	O 4,500.00	3,927.12	..	(-) 3,927.12
	R (-) 572.88			
Reasons for non-utilisation of the entire budget provision after reduction of fund through surrender have not been intimated (June 2025).				
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>02 Welfare of Scheduled Tribes</i>			
	277 Education			
State Development Schemes (Central Assistance)				
9.	050 Post Matric Scholarship-Tribal (Central Share) [TW]			
	O 4,500.00	4,500.00	3,500.00	(-) 1,000.00
State Development Schemes				
10.	021 Sikhshashree			
	O 2,100.00	2,100.00	1,483.45	(-) 616.55
11.	030 Payment of meal charges to Ashramites attached to Ashram type school run by Education Department [TW]			
	O 2,500.00	2,500.00	2,111.82	(-) 388.18
12.	048 Pandit Raghunath Murmu Abasik Hostels attached to PRMA School [TW]			
	O 261.00	261.00	72.48	(-) 188.52
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
13.	071 Provision against Grants-in-Aid received under Art.275(1) of the Constitution (Central Share) [TW]			
	O 5,000.00	5,000.00	3,549.61	(-) 1,450.39
State Development Schemes				
14.	056 Hostel Charges [TW]			
	O 5,150.00	5,150.00	4,367.21	(-) 782.79

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
15.	065 Tribal Music and Dance [TW]			
	O 1,200.00	1,200.00	599.77	(-) 600.23
16.	076 Grants-in-Aid to Mayel Lyang Lepcha Development Board [TW]			
	O 250.00	250.00	160.72	(-) 89.28
17.	077 Procurement & Distribution of Bi-cycles to ST Students [TW]			
	O 3,700.00	3,700.00	2,654.61	(-) 1,045.39
18.	082 Paschimbanga Santhali Academy (PBSA) [TW]			
	O 210.00	210.00	104.86	(-) 105.14
19.	086 SC, ST, OBC Dev & Fin. Corporation for Miscellaneous Contingent Expenditure [TW]			
	O 400.00	400.00	200.00	(-) 200.00
20.	124 West Bengal Lodha Sabar Development Board. [TW]			
	O 299.00	299.00	8.91	(-) 290.09
	80 General			
	001 Direction and Administration			

Administrative Expenditure

21.	004 District organization [TW]			
	O 312.51	312.51	225.88	(-) 86.63

Reasons for overall saving in the above sub-heads have not been intimated (June 2025).

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

02 Welfare of Scheduled Tribes

796 Tribal Areas Sub-Plan

Administrative Expenditure

22.	022 Grant to WBTDCC for minor forest produce operation [TW]			
	O 265.00	163.18	30.50	(-) 132.68
	R (-) 101.82			

Reduction of fund through re-appropriation from the above sub-head was required for payment to Regional Managers and Branch Managers of WBTDCC for organising 9th phase of Duare Sarkar Camps at LMP premises and meeting up the miscellaneous expenditure of WBTDCC & LMPS. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	277 Education			
Administrative Expenditure				
23.	013 Hostel Charges [TW]			
	O 350.00	90.10	..	(-) 90.10
	R (-) 259.90			

Reduction of fund through re-appropriation from this sub-head was required for meeting up expenditure towards printing of the Budget Speech of HMOS (IC), for payment of remuneration to the contractual staffs under various ST Ashram Hostels for ST students including PRMAS. Reasons for non-utilisation of the entire budget provision in the above sub-head have not been intimated (June 2025).

	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
24.	068 Promotion of Tribal Literacy & Cultural activities [TW]			
	O 1,900.00	1,887.76	1,129.30	(-) 758.46
	R (-) 12.24			

Reduction of fund through surrender from this sub-head was required for annual maintenance work of Civil Parts and Electrical Parts of Adivasi Bhawan. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT

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

02 Welfare of Scheduled Tribes

796 Tribal Areas Sub-Plan

State Development Schemes

25. 070 Infrastructure Development Programme [TW]

O	1,000.00	976.80	463.21	(-) 513.59
R	(-) 23.20			

Reduction of fund through surrender from this sub-head was required for maintenance work like-cleaning of safety tanks, electrical works, cleaning of washroom and other works of emergent nature for 250 Ashram Hostels. However, reasons for final saving have not been intimated (June 2025).

(vi) Excess occurred mainly under :

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

02 Welfare of Scheduled Tribes

796 Tribal Areas Sub-Plan

Administrative Expenditure

26. 017 Education Maintenance of Ashram Hostel [TW]

O	5.00	262.90	545.74	+282.84
R	257.90			

Enhancement of fund through re-appropriation was required for meeting up expenditure towards payment of remuneration to the contractual staffs under various Ashram Hostels for ST students including PRMAS. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
80	<i>General</i>			
001	Direction and Administration			
Administrative Expenditure				
27.	003 Headquarters Establishment [TW]			
	O 128.92	193.74	209.82	+16.08
	R 64.82			

Enhancement of fund through re-appropriation was required for payment of bills submitted by M/S Genesis Advertising Pvt. Ltd. and M/S Crayons Advertising Ltd. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
02	<i>Welfare of Scheduled Tribes</i>			
277	Education			
State Development Schemes				
28.	056 Additional State Share (Top up) towards Maintenance Allowance to ST hostellers studying in Post Matric Stages [TW]			
	S 0.01	0.01	305.72	+305.71
796	Tribal Areas Sub-Plan			

State Development Schemes

29.	129 Revolving fund to the women Self Help Group under LAMPs [TW]			
	S 0.01	0.01	2,500.00	+2,499.99

Creation of fund through supplementary provision was required for New Service Heads of Account opened for payment of (i) additional State Share towards maintenance allowance to ST hostellers studying in Post matric Stages and (ii) Revolving fund to women Self Help Groups under LMPS. However, reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	277 Education			
Administrative Expenditure				
30.	057 Additional State Share (Top Up) towards maintenance allowance to ST hostellers studying in Pre-Matric Stage [TW]			
		..	338.00	+338.00

Reasons for incurring expenditure without any budget provision have not been intimated (June 2025).

	2225 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	02 Welfare of Scheduled Tribes			
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
31.	120 Development of Particularly Vulnerable Tribal Groups under Vanbandhu Kalyan Yojana (Central Share) [TW]			
	O	750.00	750.00	1,631.05
				+881.05

	2235 Social Security and Welfare			
	02 Social Welfare			
	104 Welfare of Aged, Infirm and Destitute			
State Development Schemes				
32.	036 Jai Johar-Old Age Pension to Scheduled Tribes under Jai Bangla JAIBANGLA [TW]			
	O	36,300.00	36,300.00	36,839.45
				+539.45

Reasons for overall excess in the above sub-heads have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT

Capital (Voted)

- (i) The grant closed with a saving of ₹15,417.07 lakh (53 per cent of the total budget provision).
(ii) Out of such saving, the department surrendered an amount of ₹2,735.92 lakh during the year.
(iii) Persistent saving was noticed in the grant during last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	19,664.89	70.62
2022-2023	18,779.53	80.11
2021-2022	20,413.84	89.52
2020-2021	20,389.26	58.67
2019-2020	435.01	6.30

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
02	Welfare of Scheduled Tribes			
796	Tribal Areas Sub-Plan			

State Development Schemes

33.	058	Roads, Bridges and Culverts [TW]			
	O	7,000.00	6,500.00	4,407.94	(-) 2,092.06
	R	(-) 500.00			

800 Other Expenditure

State Development Schemes

34.	004	Construction of office in different districts [TW]			
	O	1,000.00	800.00	152.44	(-) 647.56
	R	(-) 200.00			

Reasons for final saving after reduction of fund through surrender in the above sub-heads have not been intimated (June 2025).

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>02 Welfare of Scheduled Tribes</i>			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
35.	008 Share Capital contribution to the West Bengal Schedule Tribes Development & Finance Corporation [TW]			
	O 500.00	500.00	..	(-) 500.00
36.	010 Share Capital contribution to the West Bengal Tribal development Co-operative corporation Limited			
	O 100.00	100.00	..	(-) 100.00
37.	012 Share Capital and other Assistance to LAMPS [TW]			
	O 200.00	200.00	..	(-) 200.00
	800 Other Expenditure			
State Development Schemes				
38.	003 Share Capital contribution to LAMPS for construction of Godowns [TW]			
	O 280.00	280.00	..	(-) 280.00
Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).				
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>02 Welfare of Scheduled Tribes</i>			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
39.	006 Construction, Maintenance and Improvement of Ashram Hostels and establishment of Ashram type school [TW]			
	O 400.00	400.00	127.81	(-) 272.19
40.	027 New construction related to Ashram Hostel for Poor SC & ST Students reading in Primary and Junior Basic Level High School [TW]			
	O 200.00	200.00	83.03	(-) 116.97
Reasons for overall saving in the above sub-heads have not been intimated (June 2025).				

Grant No. 65 TRIBAL DEVELOPMENT

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities			
	<i>02 Welfare of Scheduled Tribes</i>			
	796 Tribal Areas Sub-Plan			
State Development Schemes				
41.	070 Infrastructure Development [TW]			
	O 19,400.00	17,364.08	8,891.70	(-) 8,472.38
	R (-) 2,035.92			

Reduction of fund through surrender in the above sub-head was required for payment of remuneration to Ashram Hostel staffs including PRMAS. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2015 Elections			
2049 Interest Payments			
2051 Public Service Commission			
2052 Secretariat-General Services			
2055 Police			
2059 Public Works			
2070 Other Administrative Services			
2075 Miscellaneous General Services			
2235 Social Security and Welfare			
2250 Other Social Services			
2551 Hill Areas			
2575 Other Special Areas Programmes			
3451 Secretariat-Economic Services			
3454 Census Surveys and Statistics			
Voted -			
Original 1,32,12,19,07	1,41,20,65,71	1,39,62,82,50	(-) 1,57,83,21
Supplementary 9,08,46,64			
Amount surrendered during the year (31 March 2025)			3,50,76
Charged -			
Original 1,37,00	1,47,95	83,76	(-) 64,19
Supplementary 10,95			
Amount surrendered during the year (31 March 2025)			Nil
CAPITAL -			
Major Head			
4055 Capital Outlay on Police			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
4250 Capital Outlay on Other Social Services			
4575 Capital Outlay on other Special Areas Programmes			
6004 Loans and Advances from the Central Government			

Grant No. 68 HOME AND HILL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
Voted -			
Original 6,70,90,48 } Supplementary 5 }	6,70,90,53	2,12,04,43	(-) 4,58,86,10
Amount surrendered during the year (31 March 2025)			9,36,02
Charged -			
Original 3,00,00 } Supplementary .. }	3,00,00	2,49,18	(-) 50,82
Amount surrendered during the year (31 March 2025)			Nil

Notes and Comments -

(i) During the year, the department incurred an expenditure of ₹2,61,25 thousand which falls under the New Instrument of Service and an amount of ₹4,26,79 thousand under New Service. Such expenditure stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

(ii) As per PFMS data, up to the close of the year, a balance amounting to ₹41,43,66 thousand remained unspent in the SNA bank account of the department.

(iii) The expenditure in the appropriation excludes ₹49,68 thousand (₹38,32 thousand sanctioned in March 2025, ₹5,23 thousand sanctioned in January 2025, ₹6,13 thousand sanctioned in January 2024) under Major Head '2235' incurred from the Contingency Fund that remained un-recouped at the close of the year.

Revenue (Voted)

(i) The grant closed with a saving of ₹15,783.21 lakh (1.12 per cent of the total budget provision) which is within the permissible limit of 5 per cent. However, some remarkable variations were noticed in this section between budget provision and expenditure.

(ii) Saving occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2015 Elections 00			
105 Charges for conduct of elections to Parliament			

Administrative Expenditure

- 004 Election charges made by offices other than Chief Electoral Office, WB [HH]

S	1,000.00	1,000.00	433.23	(-) 566.77
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Creation of fund through supplementary provision was required for election charges made by offices other than Chief Election Office, W.B. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2055 Police			
00			
001 Direction and Administration			
Administrative Expenditure			
2.	001 State Headquarters Police [HH]		
	O 8,468.40	8,861.79	8,225.33
	S 418.39		
	R (-) 25.00		
			(-) 636.46
108 State Headquarters Police			
Administrative Expenditure			
3.	001 Calcutta Police [HH]		
	O 1,97,629.55	2,11,815.35	2,08,432.46
	S 14,198.91		
	R (-) 13.11		
			(-) 3,382.89

Enhancement fund through supplementary provision was required for salary and establishment charges relating to various offices under State Police Headquarters and Kolkata Police. Further reduction of fund through re-appropriation was also required for cleaning off the pending bills in connection with Rent, Rates & Taxes during the current financial year 2024-2025. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2070 Other Administrative Services

00

105 Special Commission of Enquiry

Administrative Expenditure

4.	047	Justice M B Lokur and Justice Jyotirmoy Bhattacharya Commission of Inquiry [HH]			
		O 182.73	}	184.73	34.69
		R 2.00			
					(-) 150.04

Enhancement of fund through re-appropriation was required for smooth functioning of the Justice Lokur and Justice Bhattacharya Commission of Inquiry. However, reasons for final saving have not been intimated (June 2025).

2015 Elections

00

105 Charges for conduct of elections to Parliament

Administrative Expenditure

5.	002	Deployment of police and other forces for conducting Elections under Lok Sabha Election [HH]			
		O 16,500.00	}	30,821.69	29,388.55
		S 13,500.00			
		R 821.69			
					(-) 1,433.14

Enhancement of fund through supplementary provision was required for deployment of state police and other forces for conducting election under Lok Sabha. Further enhancement of fund through re-appropriation was also required for meeting up expense for various expenditures related to election procedure under the jurisdiction of KP, for tiffin allowance of Drivers and Khalasies, hiring vehicles, telephone and communication charges, for payment of honorarium to the selected election officers and staff of Kolkata Police for Lok Sabha General Election, 2024. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2052 Secretariat-General Services

00

090 Secretariat

Administrative Expenditure

6. 001 Home Department [HH]

O	3,865.48	}	3,961.87	3,618.21	(-) 343.66
S	99.95				
R	(-) 3.56				

Enhancement of fund through supplementary provision was required for payment of salary (Dearness Allowance) under Home & Hill Affairs Department. Further, reduction of fund through surrender was also required for procurement of IT items through GeM for usage of different branches and cells of H & HA Deptt. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).

2015 Elections

00

102 Electoral Officers

Administrative Expenditure

7. 001 Election Establishment [HH]

O	3,357.79	}	3,543.51	3,186.06	(-) 357.45
S	185.72				

Enhancement of fund through supplementary provision was required for salary and establishment charges of election office. Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2055 Police			
	00			
	101 Criminal Investigation and Vigilance			
	Administrative Expenditure			
8.	002 Forensic Science Laboratory (Including Jalpaiguri) [HH]			
	O 938.94 } S 42.40 }	981.34	894.65	(-) 86.69
	104 Special Police			
	Administrative Expenditure			
9.	001 Eastern Frontier Rifles (West Bengal Battalion) [HH]			
	O 14,258.15 } S 814.76 }	15,072.91	12,344.00	(-) 2,728.91
10.	006 Special Battalion [HH]			
	O 3,804.51 } S 2,476.58 }	6,281.09	6,199.17	(-) 81.92
	108 State Headquarters Police			
	Administrative Expenditure			
11.	010 Agency Functions of Ministry of Home Affairs relating to Registration and Surveillance of Foreigners [HH]			
	O 3,995.92 } S 309.26 }	4,305.18	4,166.76	(-) 138.42
	Enhancement of fund through supplementary provision was required for salary and establishment charges under Forensic Science Laboratory (including Jalpaiguri), Special Police etc., State Headquarters Police. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).			

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2015 Elections			
00			
105 Charges for conduct of elections to Parliament			
Administrative Expenditure			
12. 003 CAPF related expenditure for conducting Elections in the State [HH]			
O 23,000.00 } S 18,010.09 }	41,010.09	34,514.37	(-) 6,495.72

Enhancement of fund through supplementary provision was required in connection with deployment of CAPF for conducting election under Lok Sabha. Reasons for final saving in the above sub-head have not been intimated (June 2025).

2015 Elections			
00			
103 Preparation and Printing of Electoral rolls			
Administrative Expenditure			
13. 001 Parliamentary/Assembly Constituency [HH]			
O 9,946.40	9,946.40	8,024.48	(-) 1,921.92

2051 Public Service Commission			
00			
103 Staff Selection Commission			
Administrative Expenditure			
14. 003 Establishment of West Bengal Police Recruitment Board [HH]			
O 1,949.58	1,949.58	680.76	(-) 1,268.82

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2055	Police			
	00			
	003	Education and Training		
	Administrative Expenditure			
15.	005	Swami Vivekananda State Police Academy (SVSPA) [HH]		
	O	16,102.84	16,102.84	2,250.87 (-) 13,851.97
	108	State Headquarters Police		
	Administrative Expenditure			
16.	022	Development of Traffic in Kolkata [HH]		
	O	1,454.28	1,454.28	1,072.90 (-) 381.38
	109	District Police		
	Administrative Expenditure			
17.	004	Agency Function of Ministry of Home Affairs relating to Immigration Checkpost on International Border [HH]		
	O	908.10	908.10	769.86 (-) 138.24
18.	005	Security related expenditure in the Naxal affected districts of Bankura, Purulia and Midnapur [HH]		
	O	2,252.12	2,252.12	2,085.65 (-) 166.47
19.	006	Directorate of Security [HH]		
	O	3,847.80	3,847.80	3,244.10 (-) 603.70
20.	025	Community Policing Initiative [HH]		
	O	1,028.01	1,028.01	923.91 (-) 104.10
	111	Railway Police		
	Administrative Expenditure			
21.	002	Railway Police-Howrah G.R.P [HH]		
	O	8,788.27	8,788.27	8,244.39 (-) 543.88
22.	004	Railway Police-Siliguri G.R.P [HH]		
	O	5,237.91	5,237.91	4,943.46 (-) 294.45
23.	005	Railway Police-Kharagpur G.R.P [HH]		
	O	5,735.99	5,735.99	5,220.33 (-) 515.66
	112	Harbour Police		
	Administrative Expenditure			
24.	001	Port Police [HH]		
	O	5,671.71	5,671.71	5,307.16 (-) 364.55

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	113 Welfare of Police Personnel			
	Administrative Expenditure			
25.	001 Hospitals for State Headquarters Police [HH]			
	O 817.67	817.67	287.83	(-) 529.84
26.	002 Hospitals for District Police [HH]			
	O 1,360.02	1,360.02	885.27	(-) 474.75
	800 Other Expenditure			
	Administrative Expenditure			
27.	009 Agency Functions of Ministry of External Affairs relating to Passport and Emigration [HH]			
	O 1,148.32	1,148.32	956.75	(-) 191.57
	2059 Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
28.	003 Minor Schemes [HH]			
	O 2,000.00	2,000.00	904.90	(-) 1,095.10
	053 Maintenance and Repairs			
	Administrative Expenditure			
29.	049 Maintenance of Government Buildings by West Bengal Police Housing & Infrastructure Development Corporation [HH]			
	O 575.00	575.00	420.00	(-) 155.00
	2070 Other Administrative Services			
	00			
	105 Special Commission of Enquiry			
	Administrative Expenditure			
30.	021 The West Bengal Human Rights Commission [HH]			
	O 937.88	937.88	786.17	(-) 151.71
	107 Home Guards			
	Administrative Expenditure			
31.	002 District Home Guard Raised in connection with Emergency [HH]			
	O 30,881.87	30,881.87	27,052.50	(-) 3,829.37
32.	003 Border Wing, Home Guard Battalion [HH]			
	O 1,297.52	1,297.52	920.29	(-) 377.23

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
33.	008 Headquarters-Home Guards Raised in connection with Emergency [HH]			
	O 8,828.61	8,828.61	8,665.50	(-) 163.11
	Reasons for saving in the above sub-heads have not been intimated (June 2025).			
	2055 Police			
	00			
	115 Modernisation of Police Force			
	Central Sector Scheme			
34.	008 Scheme for Nirbhaya Fund [HH]			
	O 140.00	140.00	..	(-) 140.00
	State Development Schemes			
35.	020 Women Safety under Nirbhaya (State Share) OCASPS [HH]			
	O 117.00	117.00	..	(-) 117.00
	State Development Schemes (Central Assistance)			
36.	017 Assistance to States for Modernisation of Police Force (MPF) (Central Share) [HH]			
	O 100.00	100.00	..	(-) 100.00
	2575 Other Special Areas Programmes			
	60 Others			
	800 Other Expenditure			
	State Development Schemes (Central Assistance)			
37.	009 Public Health Engineering Sector Creation of Source of Potable water (Central Share) [HH]			
	O 2,000.00	2,000.00	..	(-) 2,000.00
38.	011 Health & Family Welfare Sector (Central Share) [HH]			
	O 1,095.00	1,095.00	..	(-) 1,095.00
39.	014 Education Sector-- Renovation/Construction /Expansion of Schools (Central Share) [HH]			
	O 1,095.00	1,095.00	..	(-) 1,095.00
	State Development Schemes			
40.	021 Public Health Engineering Sector Creation of Source of Portable Water (State Share) [HH]			
	O 1,003.33	1,003.33	..	(-) 1,003.33
41.	022 Health & Family Welfare Sector (State Share) [HH]			
	O 500.00	500.00	..	(-) 500.00
42.	023 Education Sector - Renovation / Construction / Expansion of Schools (State Share) [HH]			
	O 500.00	500.00	..	(-) 500.00
	Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).			

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2055 Police

00

108 State Headquarters Police

State Development Schemes

43. 002 Kolkata Police [HH]

O	3,515.00	3,584.45	2,515.19	(-) 1,069.26
R	69.45			

Reduction of fund of ₹197.96 lakh through re-appropriation was required for procurement of 5312 nos. of Tear Smoke Munition (TSM) of different types from Tear Smoke Unit, BSF for use of KP, for procurement of various IT equipments for Special Task Force, KP, for setting up Video Conferencing System with the Courts of Law at FSL Kolkata, RFSL Jalpaiguri, and RFSL Durgapur. Further enhancement of fund of ₹267.42 lakh through re-appropriation was also required for procurement of two types of arms and ammunition from Rifle Factory, Ishapore for use of Kolkata Police, for procurement of 50 nos. Candle Smoke Ground MK3 for use of Kolkata Police etc. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2015 Elections

00

109 Charges for Conduct of Election to Panchayat / Local Bodies

Administrative Expenditure

44. 004 Deployment of police and other forces for conducting Elections under Panchyat/Local Bodies [HH]

O	800.00	333.00	..	(-) 333.00
R	(-) 467.00			

Reduction of fund through re-appropriation was required for payment of honorarium to the selected election officers and staff of Kolkata Police, deployed for election duties in Kolkata and other districts for General Parliamentary Election 2024. However, reasons for non-utilisation of the residual budget provision have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2055 Police

00

800 Other Expenditure

Administrative Expenditure

45. 004 Additional Police for Enforcement Branch [HH]

O	4,748.54				
R	(-) 1.08		4,747.46	4,480.17	(-) 267.29

Reduction of fund through re-appropriation was required for payment of outstanding bills related to 1930 Help Line of Cyber Security Cell under CCW, WB. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2250 Other Social Services

00

800 Other Expenditure

Administrative Expenditure

46. 036 Expenditure in running of the Morgues [HH]

O	416.00				
R	(-) 39.22		376.78	150.48	(-) 226.30

Reduction of fund through re-appropriation was required for payment to outsourcing the work of inventory process of deposited claims of the Tower Group of Companies through West Bengal Electronics Industry Development Corporation Limited (WEBEL). However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2055 Police

00

109 District Police

Administrative Expenditure

47. 029 Development of Traffic in the area of West Bengal Police Jurisdiction [HH]

O	130.00	}	125.02	..	(-) 125.02
R	(-) 4.98	}			

Reduction of fund through re-appropriation was required for procurement of High end workstation Desktop Computers for CID, West Bengal. However, reasons for non-utilisation of the residual budget provision in the above sub-head have not been intimated (June 2025).

2075 Miscellaneous General Services

00

800 Other Expenditure

Administrative Expenditure

48. 003 Financial benefit to World War-II Ex-servicemen [HH]

O	187.99	}	186.02	88.62	(-) 97.40
R	(-) 1.97	}			

Reduction of fund through re-appropriation was stated to be required for payment of ex-gratia grant to the NOKs of No. SS-50590A Late Captain Brijesh Thapa, who died on 15 July, 2024 during fire fight with terrorists at Doda Districts (J & K) in operation Rakshak and payment to Bidhannagar College for conducting qualifying examination for admission to RIMC, Dehradun, 2024. Reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2055 Police

00

003 Education and Training

Administrative Expenditure

49. 004 Counter Insurgency & Anti-Terrorism School (CIAT) [HH]

O	250.05		150.05	93.72	(-) 56.33
R	(-) 100.00				

Reduction of fund through surrender was required for procurement of Computer and IT related hardware for formation of new Forensic Science Laboratory under Swami Vivekananda State Police Academy West Bengal, Barrackpore. Reasons for final saving in the above sub-head have not been intimated (June 2025).

2055 Police

00

109 District Police

State Development Schemes

50. 002 District Police [HH]

O	5,810.00		5,792.82	4,656.40	(-) 1,136.42
R	(-) 17.18				

Reduction of fund through surrender was required for procurement of Hardware/ IT items for recording News TV Channels, CID, West Bengal. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

(iii) Excess occurred mainly under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2055 Police

00

109 District Police

Administrative Expenditure

51. 027 Investigation & Border Issues [HH]

O	7.36	506.30	498.59	(-) 7.71
R	498.94			

Enhancement of fund through re-appropriation was required for payment of huge outstanding claims related to the investigation and border issues of the WBP during the current financial year 2024-2025. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

2015 Elections

00

109 Charges for Conduct of Election to Panchayat / Local Bodies

Administrative Expenditure

52. 005 CAPF related expenditure for conducting Elections in the State [HH]

O	800.00	4,539.83	13,155.13	+8,615.30
S	4,094.53			
R	(-) 354.70			

Enhancement of fund through supplementary provision was required for deployment of CAPF for conducting elections to the State Legislature. Further reduction of fund through re-appropriation was also required for payment of honorarium to the Police Personnel of KP deployed for election duties in Kolkata and other districts in connection with General Election of the Lok Sabha, 2024. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2015 Elections

00

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

Administrative Expenditure

53. 001 Assembly Elections [HH]

O	500.00	}	1,032.68	1,509.36	+476.68
S	532.68				

Enhancement of fund through supplementary provision was required for establishment charges of the Election office. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

2055 Police

00

101 Criminal Investigation and Vigilance

Administrative Expenditure

54. 001 Criminal Investigation Department (Excluding Forensic Science Laboratory) [HH]

O	21,721.57	}	23,648.07	24,566.25	+918.18
S	1,926.27				
R	0.23				

Enhancement of fund through supplementary provision was required for salary and establishment charges relating to Criminal Investigation Department (excluding Forensic Science Laboratory). Further enhancement of fund through re-appropriation was also required for clearing of arrears of some police personnel under WBP. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2055 Police				
00				
109 District Police				
Administrative Expenditure				
55.	001 West Bengal Police [HH]			
	O 5,69,999.46	5,89,599.21	6,13,413.26	+23,814.05
	S 20,319.41			
	R (-) 719.66			
Enhancement of fund through supplementary provision was required for salary and establishment charges relating to District Police. Reduction of fund through re-appropriation was required for payment of long outstanding bills related to the investigation and border issues of the WBP, for renewal of license for three years of software items installed in Cyber PS, CID. Further reduction of fund through surrender was also required for procurement of software and hardware items for up-gradation of Cyber Division of CID, WB, for procurement of Hardware/IT items for recording News TV Channels, CID, WB etc. However, reasons for final excess in the above sub-head have not been intimated (June 2025).				
2015 Elections				
00				
108 Issue of Photo Identity Cards to Voters				
Administrative Expenditure				
56.	001 Photo Identity Cards [HH]			
	O 2,200.00	2,200.00	2,721.48	+521.48
2055 Police				
00				
108 State Headquarters Police				
Administrative Expenditure				
57.	021 Expenditure related to Netaji Battalion [HH]			
	O 147.15	147.15	708.32	+561.17
109 District Police				
Administrative Expenditure				
58.	008 Asansol Durgapur Police Commissionerate [HH]			
	O 18,375.93	18,375.93	18,791.58	+415.65

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹in lakh)	Excess (+) Saving (-)
59.	01 Commissionerate at Bidhannagar [HH]			
	O	14,861.03	14,861.03	16,317.11
60.	016 Chandannagar Police Commissionerate [HH]			+1,456.08
	O	11,949.15	11,949.15	13,232.55
				+1,283.40
	111 Railway Police			

Administrative Expenditure

61.	003 Railway Police-Sealdah G.R.P [HH]			
	O	8,224.66	8,224.66	8,332.31
				+107.65

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

200 Other Programmes

Administrative Expenditure

62.	076 Compensation for Police Personnel Killed/Injured on duty and other Ex-gratia Payments (other than Acid Victims) [HH]			
	O	141.49	141.49	234.00
				+92.51

Reasons for excess in the above sub-heads have not been intimated (June 2025).

2055 Police

00

109 District Police

Administrative Expenditure

63.	013 Siliguri Police Commissionerate [HH]			
	O	14,639.78	14,635.31	15,632.64
	R	(-) 4.47		+997.33

Reduction of fund through re-appropriation was required for purchase of Network-attached Storage (NAS) system for storing dates of West Bengal Police Recruitment Board, through Gem Portal. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Revenue (*Charged*)

- (i) The appropriation closed with a saving of ₹64.19 lakh (43.39 per cent of the budget provision).
- (ii) Out of such saving, no portion was surrendered by the department during the year.
- (iii) In view of such saving, supplementary provision of ₹10.95 lakh proved to be unnecessary.
- (iv) Similar saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	61.68	12.10
2022-2023	49.36	19.41
2021-2022	32.22	5.41
2020-2021	105.65	26.72
2019-2020	127.69	35.47

- (v) Saving occurred as under :

Sl. Head No.	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2049 Interest Payments

04 Interest on Loans and Advances from Central Government

104 Interest on Loans for Non-Plan Schemes

Administrative Expenditure

64. 004 Interest on loans for Modernisation of Police Force [HH]

O	137.00	137.00	72.82	(-) 64.18
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Reasons for final saving in the above sub-heads have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹45,886.10 lakh (68.39 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered an amount of ₹936.02 lakh during the year.
- (iii) Token supplementary provision of ₹0.05 lakh was obtained to finance the heads of account under the Major Heads '4055' and '4070'.
- (iv) Similar persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	71,215.17	75.67
2022-2023	57,501.15	64.59
2021-2022	74,045.21	73.96
2020-2021	63,587.69	69.48
2019-2020	36,575.51	43.69

Grant No. 68 HOME AND HILL AFFAIRS

(v) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4055 Capital Outlay on Police			
	00			
	207 State Police			
	State Development Schemes (Central Assistance)			
65.	009 Schemes for Modernisation of Police Force (Central Share) [HH]			
	O 4,390.00	4,390.00	650.50	(-) 3,739.50
	Central Sector Scheme			
66.	023 Scheme for Nirbhaya Fund [HH]			
	O 822.00	822.00	43.79	(-) 778.21
	State Development Schemes			
67.	010 Schemes for Modernisation of Police Force (State Share) [HH]			
	O 1,773.00	1,773.00	433.67	(-) 1,339.33
68.	015 Raising of Specialised India Reserved Battalion [HH]			
	O 2,100.00	2,100.00	1,557.88	(-) 542.12
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
69.	008 Police- State Head Quarters Police [HH]			
	O 1,200.00	1,200.00	301.91	(-) 898.09
70.	009 Police - District police [HH]			
	O 3,000.00	3,000.00	1,942.30	(-) 1,057.70
	60 Other Buildings			
	051 Construction			
	State Development Schemes			
71.	014 Construction & Maintenance of Warehouses of EVM/VVPAT [HH]			
	O 2,100.00	2,100.00	1,006.45	(-) 1,093.55
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	State Development Schemes			
72.	011 Infrastructure development in connection with Home Guard establishment [HH]			
	O 220.00	220.00	60.75	(-) 159.25

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	01 Government Residential Buildings			
	107 Police Housing			
	State Development Schemes			
73.	001 Schemes of the Police Housing Construction of Residential Buildings in respect of ongoing projects [HH]			
	O 2,758.00	2,758.00	1,279.10	(-) 1,478.90
	Reasons for saving in the above sub-heads have not been intimated (June 2025).			
	4055 Capital Outlay on Police			
	00			
	207 State Police			
	Central Sector Scheme			
74.	025 Women Safety under Nirbhaya (Central Share) OCASPS [HH]			
	O 2,675.00	2,675.00	..	(-) 2,675.00
	State Development Schemes			
75.	008 Coastal Security Scheme for Management of other Border (Ex.Indo-Pak & Indo-Bangladesh Border) [HH]			
	O 110.00	110.00	..	(-) 110.00
76.	026 Women Safety under Nirbhaya (State Share) OCASPS [HH]			
	O 1,666.00	1,666.00	..	(-) 1,666.00
	4250 Capital Outlay on Other Social Services			
	00			
	800 Other Expenditure			
	State Development Schemes			
77.	003 Construction of Morgue [HH]			
	O 100.00	100.00	..	(-) 100.00

Grant No. 68 HOME AND HILL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4575 Capital Outlay on other Special Areas Programmes			
	60 Others			
	001 Direction and Administration			
	State Development Schemes			
78.	003 Implementation of RIDF Projects [HH]			
	O 720.00	720.00	..	(-) 720.00
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
79.	008 Implementation of RIDF Projects [HH]			
	O 220.00	220.00	..	(-) 220.00
	800 Other Expenditure			
	State Development Schemes (Central Assistance)			
80.	004 Social Welfare Sector (Central Share) [HH]			
	O 2,500.00	2,500.00	..	(-) 2,500.00
81.	005 Irrigation and Flood Control Sector (Central Share) [HH]			
	O 300.00	300.00	..	(-) 300.00
82.	009 Road Sector Construction/Strengthening of road,bridge, culvert,jetty (Central Share) [HH]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
83.	010 Power Sector-- Creation of energy services (Central Share) [HH]			
	O 300.00	300.00	..	(-) 300.00
84.	014 Agriculture Sector-Construction of market complex (Central Share) [HH]			
	O 81.00	81.00	..	(-) 81.00
	State Development Schemes			
85.	031 Social Welfare Sector (State Share) [HH]			
	O 1,666.66	1,666.66	..	(-) 1,666.66
86.	032 Irrigation & Flood Control Sector (State Share) [HH]			
	O 200.00	200.00	..	(-) 200.00
87.	034 Road Sector Construction / Strengthening of Road, Bridge, Culvert, Jetty (State Share) [HH]			
	O 3,000.02	3,000.02	..	(-) 3,000.02
88.	035 Power Sector - Creation of Energy Services (State Share) [HH]			
	O 200.00	200.00	..	(-) 200.00

Reasons for non-utilisation of the entire budget provision in the above sub-heads have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4055 Capital Outlay on Police

00

207 State Police

State Development Schemes

89. 016 Directorate and Other Offices [HH]

O	14,684.00	14,590.95	7,319.66	(-) 7,271.29
R	(-) 93.05			

Reduction of fund ₹228.68 lakh through re-appropriation of was required for procurement of 08 types of ammunities for use of Kolkata Police, for payment of salary to the call takers of Dial-100. Further enhancement of fund of ₹135.63 lakh through re-appropriation was also required for procurement of IT equipment for Special Taskforce, Kolkata Police, for setting up Video Conferencing System with the Courts of Law at FSL Kolkata, RFSL Jalpaiguri and RFSL Durgapur. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

4055 Capital Outlay on Police

00

207 State Police

State Development Schemes

90. 001 Construction of different Police Stations etc. under the scheme for Modernisation of Police Force [HH]

O	15,000.00	14,063.98	6,167.43	(-) 7,896.55
R	(-) 936.02			

Reduction of fund through surrender was required for procurement of 1500 nos. 9mm Pistol Auto with CES items from Rifle Factory, Ishapore. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 68 HOME AND HILL AFFAIRS

(vi) Excess occurred as under:

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4055 Capital Outlay on Police			
00			
207 State Police			
Administrative Expenditure			
91. 027 Creation of IT infrastructure for West Bengal Police [HH]			
R	47.29	47.29	403.19
			+355.90

Fund was not created through Annual Financial Statement, Demands for Supplementary Grants or by drawing advance from Contingency Fund. Rather it was created through re-appropriation for up- gradation of server for application "Lawful Interception Management System" of Kolkata Police on OEM basis, for procurement of Cellebrite Digital Collector and Inspector with 1TB dongle with 3 years License/ Warranty for STF, Kolkata, towards purchase of Network-attached Storage (NAS) system storing data of West Bengal Police Recruitment Board through Gem Portal, for procurement of High end Workstation Desktop Computer for CID West Bengal. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

Capital (Charged)

- (i) The appropriation closed with a saving of ₹50.82 lakh (16.94 per cent of the total budget provision).
- (ii) In view of such saving, no portion was surrendered by the department during the year.
- (iii) Similar saving of ₹39.07 lakh (13.47 per cent of the total budget provision) was noticed in the appropriation during 2023-2024.

Grant No. 68 HOME AND HILL AFFAIRS

(iv) Saving occurred as under:

Sl. Head No.	Total Appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6004 Loans and Advances from the Central Government			
<i>01 Non-Plan Loans</i>			
800 Other Loans			
Administrative Expenditure			
92. 006 Loans for other Administrative Services: Modernisation of Police Force [HH]			
<i>O</i>	<i>300.00</i>	<i>300.00</i>	<i>249.18</i>
			<i>(-) 50.82</i>

Reasons for final saving in the above sub-heads have not been intimated (June 2025).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2029 Land Revenue			
2049 Interest Payments			
2052 Secretariat-General Services			
2053 District Administration			
2059 Public Works			
2070 Other Administrative Services			
2216 Housing			
2235 Social Security and Welfare			
2250 Other Social Services			
2251 Secretariat-Social Services			
2401 Crop Husbandry			
2402 Soil and Water Conservation			
2506 Land Reforms			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	12,48,03,55		
Supplementary	..		
	12,48,03,55	10,78,20,61	(-) 1,69,82,94
Amount surrendered during the year (31 March 2025)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4235 Capital Outlay on Social Security and Welfare			
Voted -			
Original	2,51,00,00		
Supplementary	..		
	2,51,00,00	23,82,07	(-) 2,27,17,93
Amount surrendered during the year (31 March 2025)			Nil
Charged -			
Original	..		
Supplementary	9,89,53		
	9,89,53	9,89,52	(-) 1
Amount surrendered during the year (31 March 2025)			Nil

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Notes and Comments -

- (i) During the year the department incurred expenditure of ₹4,08,09 thousand which falls under New Service and ₹3,07 thousand which falls under New Instrument of Service and stood un-authorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.
- (ii) The expenditure in the appropriation excludes ₹2,64 thousand (₹2,63,961 sanctioned in March 2025) incurred from the Contingency Fund of the State that remained un-recouped at the close of year.

Revenue (Voted)

- (i) The grant closed with a saving of ₹16,982.94 lakh (13.61 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during the last five years as follows:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	23,352.79	18.49
2022-2023	22,426.41	18.08
2021-2022	18,523.16	15.47
2020-2021	20,051.00	16.49
2019-2020	12,683.88	12.00

(iv) Saving occurred mainly under:

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2029	Land Revenue			
00				
102	Survey and Settlement Operations			

Administrative Expenditure

1.	003	Settlement Operation in connection with Estates Acquisition and Land Reforms Schemes [LD]			
	O	66,891.87	66,886.71	59,901.80	(-) 6,984.91
	R	(-) 5.16			

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2029 Land Revenue			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
2.	001 Land Acquisition Establishment- Excluding Damodar Valley Corporation [LD]			
	O 4,160.72			
	R 5.16	4,165.88	3,726.08	(-) 439.80

Enhancement of fund through re-appropriation at Sl. No. 2 by reducing of fund at Sl. No. 1 was required to meet up administrative expenditure for the office of the 1st LAC, Kolkata, Spl LAO, Howrah & Haldia and Rent Controller, Kolkata and for payment of manually consolidated remuneration of 2 nos. DEOs engaged on contractual basis in the office of 1st LAC, Kolkata. However, reasons for overall saving in the above sub-heads have not been intimated (June 2025).

	2070 Other Administrative Services
	00
	112 Rent Control

	Administrative Expenditure
3.	001 Headquarters and District Establishment [LD]
	O 630.05
	R 19.95
	650.00
	530.42
	(-) 119.58

Enhancement of fund through re-appropriation was required to meet up the rent for office premises of Rent Controller, Kolkata and for administrative expenditure for the office of the 1st LAC Kolkata, Spl. LAO, Howrah & Haldia and Rent Controller, Kolkata. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2029 Land Revenue				
	00			
	102 Survey and Settlement Operations			
State Development Schemes				
4.	004 Modernisation of ARTI, Salboni & RTCs at Baharampur & Jalpaiguri [LD]			
	O	100.00	100.00	.. (-) 100.00
5.	016 Introduction of new scheme "Nijo Griho Nijo Bhumi" [LD]			
	O	100.00	100.00	.. (-) 100.00
	796 Tribal Areas Sub-Plan			
State Development Schemes				
6.	007 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LD]			
	O	400.00	400.00	.. (-) 400.00
Reasons for non-utilization of entire fund in the above sub-heads have not been intimated (June 2025).				
2029 Land Revenue				
	00			
	001 Direction and Administration			
Administrative Expenditure				
7.	003 Certificate Establishment [LD]			
	O	601.15	601.15	501.95 (-) 99.20
	102 Survey and Settlement Operations			
State Development Schemes				
8.	007 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LD]			
	O	3,800.00	3,800.00	439.68 (-) 3,360.32
9.	011 Computerisation of Land Records of 21 L.A. Offices and one Rent Control Office and Headquarters [LD]			
	O	500.00	500.00	228.60 (-) 271.40
	105 Management of Ex-Zamindari Estates			
Administrative Expenditure				
10.	002 Temporary Establishment and Other Charges for Payment of Compensation- Final Compensation [LD]			
	O	837.04	837.04	536.94 (-) 300.10

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
11.	007 Strengthening of Revenue Administration and Updating of Land Records including Computerisation [LD]			
	O 1,200.00	1,200.00	10.89	(-) 1,189.11
2053 District Administration				
	00			
	093 District Establishments			
Administrative Expenditure				
12.	001 General Establishment [LD]			
	O 22,466.50	22,466.50	22,260.75	(-) 205.75
	094 Other Establishments			
Administrative Expenditure				
13.	001 Subdivisional Establishment [LD]			
	O 8,279.05	8,279.05	7,587.28	(-) 691.77
2059 Public Works				
	01 Office Buildings			
	051 Construction			
State Development Schemes				
14.	003 Land Revenue [LD]			
	O 1,400.00	1,400.00	221.62	(-) 1,178.38
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
15.	003 Land Revenue [LD]			
	O 480.00	480.00	153.56	(-) 326.44
796	Tribal Areas Sub-Plan			
State Development Schemes				
16.	003 Land Revenue [LD]			
	O 120.00	120.00	25.23	(-) 94.77

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	<i>01 Rehabilitation</i>			
	103 Displaced Persons from former East Pakistan			
	Administrative Expenditure			
17.	001 Refugee Relief and Rehabilitation Directorate Establishment [LD]			
	O	1,129.45	838.60	(-) 290.85
18.	003 District and Sub-Divisional Establishments [LD]			
	O	1,335.65	807.21	(-) 528.44
	202 Other Rehabilitation Schemes			
	Administrative Expenditure			
19.	015 Advance to Industries- Government Production Centre [LD]			
	O	241.31	69.61	(-) 171.70

Reasons for saving in the above sub-heads have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2029 Land Revenue			
	<i>00</i>			
	001 Direction and Administration			
	Administrative Expenditure			
20.	016 Reimbursement of salary, remuneration etc. for the Employees of West Dinajpur Spinning Mills Ltd and Kalyani Spinning Mills Ltd deployed to DL&LROs, SD&LROs and BL&LROs offices under LR Department [LD]			
		..	401.39	+401.39

Reasons for incurring expenditure without any budget provision have not been intimated (June 2025).

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2506 Land Reforms			
	00			
	101 Regulation of Land Holding and Tenancy			
	Administrative Expenditure			
21.	001 Integrated Scheme on Land Reforms [LD]			
	O	3,615.38	3,615.38	3,787.42
				+172.04

Reasons for Excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹22,717.93 lakh (90.51 per cent of total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	5,176.11	99.54
2022-2023	21,202.30	95.81
2021-2022	18,748.24	91.45
2020-2021	16,473.06	85.61
2019-2020	11,542.57	65.21

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	01 Rehabilitation			
	201 Other Rehabilitation Schemes			
	State Development Schemes			
22.	005 Acquisition of Land for Refugee Colonies [LD]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
	789 Special Component Plan for Scheduled Castes			
23	001 Infrastructural Development in Refugee Colonies through other agencies [LD]			
	O 2,400.00	2,400.00	..	(-) 2,400.00
	Reasons for non-utilization of entire fund in the above sub-heads have not been intimated (June 2025).			
	4059 Capital Outlay on Public Works			
	01 Office Buildings			
	051 Construction			
	State Development Schemes			
24.	004 Land Revenue - Others [LD]			
	O 6,400.00	6,400.00	1,411.15	(-) 4,988.85
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
25.	004 Land Revenue- Construction of DL&LRO, SDL&LRO, BL&LRO office buildings etc. [LD]			
	O 2,200.00	2,200.00	94.43	(-) 2,105.57
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
26.	004 Land Revenue- Construction of DL&LRO, SDL&LRO, BL&LRO office buildings etc. [LD]			
	O 500.00	500.00	14.51	(-) 485.49
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	State Development Schemes			
27.	015 Schemes for IT Infrastructure & Computerization in the offices under L&LR Department [LD]			
	O 7,000.00	7,000.00	562.03	(-) 6,437.97

Grant No. 69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	<i>01 Rehabilitation</i>			
	201 Other Rehabilitation Schemes			
	State Development Schemes			
28.	001 Infrastructural Development in Refugee Colonies through other agencies [LD]			
	O	5,600.00	5,600.00	299.95 (-) 5,300.05
	Reasons for saving in the above sub-heads have not been intimated (June 2025).			

Capital (*Charged*)

(i) Supplementary provision of ₹989.53 lakh was fully utilized by the department for recoupment of advance drawn from the Contingency Fund of the State.

Grant No. 70 HIGHER EDUCATION (All Voted)

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

REVENUE -

Major Head

2202	General Education
2203	Technical Education
2204	Sports and Youth Services
2205	Art and Culture
2251	Secretariat-Social Services
3454	Census Surveys and Statistics

Voted -

Original	61,12,35,85	}	61,12,35,92	58,11,83,90	(-) 3,00,52,02
Supplementary	7				
Amount surrendered during the year (31 March 2025)					2,55,72

CAPITAL -

Major Head

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

Voted -

Original	2,91,89,10	}	2,91,89,10	1,13,70,49	(-) 1,78,18,61
Supplementary	..				
Amount surrendered during the year (31 March 2025)					1,16,55

Notes and Comments -

(i) During the year department incurred expenditure of ₹23,60 thousand which falls under New Service and ₹1,72 thousand which falls under New Instrument of Service. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

(ii) As per PFMS data, an amount of ₹2,23,40 thousand was lying unspent in the bank account of Single Nodal Agencies under this department at the close of the year.

Revenue (Voted)

(i) The grant closed with a saving of ₹30,052.02 lakh (4.92 per cent of the total budget provision) which is less than the permissible limit of 5 per cent. However, in some sub-heads considerable variations between budgetary allocation and expenditure have been noticed.

Grant No. 70 HIGHER EDUCATION

(ii) Saving occurred mainly under :

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

2251 Secretariat-Social Services

00

090 Secretariat

Administrative Expenditure

1. 006 Education Department [HE]

O	1,978.09	2,051.44	1,863.25	(-) 188.19
R	73.35			

Enhancement of fund through re-appropriation was required for dismantling of vulnerable portion of extended chajjas and rehabilitation of western face of east block and northern face of north block of Bikash Bhavan, bill payment to M/s Netcare cloud Pvt. Ltd. for providing SMS Service, for Covering the existing shed by polycarbonate sheet in front of VIP Entry of Biksh Bhavan and cost of LTC re- imbursement of three officers. However, reasons for overall saving have not been intimated (June 2025).

2202 General Education

03 University and Higher Education

103 Government Colleges and Institutes

Administrative Expenditure

2. 009 Government Colleges and Institutes [HE]

O	35,272.03	35,276.64	34,905.35	(-) 371.29
R	4.61			

2205 Art and Culture

00

104 Archives

Administrative Expenditure

3. 001 Development of State Archives [HE]

O	491.41	502.02	374.55	(-) 127.47
R	10.61			

Enhancement of fund through re-appropriation was required for repair work at Academic Building and Student Activity Centre at Government General Degree College, Manbazar-II, Purulia and repairing/replacement of outdoor LED luminaries with allied work at Haldia Government College; for payment of pending bills of M/s Tapan Mukherjee for care taking jobs for two offices of the Directorate of State Archives. However, reasons for overall saving in above sub-heads have not been intimated (June 2025).

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
03 University and Higher Education				
102 Assistance to Universities				
State Development Schemes				
4.	053 Construction of a new University at Bankura [HE]			
	O 100.00	100.00	..	(-) 100.00
104 Assistance to Non-Government Colleges and Institutes				
State Development Schemes (Central Assistance)				
5.	017 Rashtriya Uchhtar Shiksha Abhiyan (Central Share) [HE]			
	O 3,500.00	3,500.00	..	(-) 3,500.00
State Development Schemes				
6.	016 Rashtriya Uchhtar Shiksha Abhiyan (State Share) [HE]			
	O 980.00	980.00	..	(-) 980.00
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
7.	009 Rashtriya Uchhtar Shiksha Abhiyan (Central Share) [HE]			
	O 1,200.00	1,200.00	..	(-) 1,200.00
State Development Schemes				
8.	008 Rashtriya Uchhtar Shiksha Abhiyan (State Share) [HE]			
	O 336.00	336.00	..	(-) 336.00
796 Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)				
9.	008 Rashtriya Uchhtar Shiksha Abhiyan (Central Share) [HE]			
	O 300.00	300.00	..	(-) 300.00

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes					
10.	001 Development of Universities [HE]				
	O	100.00	100.00	..	(-) 100.00
11.	007 Rashtriya Uchhtar Shiksha Abhiyan (State Share) [HE]				
	O	84.00	84.00	..	(-) 84.00
	80 General				
	107 Scholarships				
State Development Schemes					
12.	020 West Bengal Student Internship Scheme [HE]				
	O	3,500.00	3,500.00	..	(-) 3,500.00
	Reasons for non-utilization of entire budgetary allocation in above sub-heads have not been intimated (June 2025).				
	2202 General Education				
	03 University and Higher Education				
	102 Assistance to Universities				
Administrative Expenditure					
13.	005 North Bengal University [HE]				
	O	12,122.46	12,122.46	11,990.88	(-) 131.58
14.	017 Sidho Kanho Birsha University [HE]				
	O	2530.00	2530.00	2449.28	(-) 80.72
State Development Schemes					
15.	046 Presidency University [HE]				
	O	800.00	800.00	188.59	(-) 611.41
16.	052 Diamond Harbour Women's University [HE]				
	O	200.00	200.00	9.77	(-) 190.23
	103 Government Colleges and Institutes				
State Development Schemes					
17.	004 Development of Other Government Colleges [HE]				
	O	338.90	338.90	112.28	(-) 226.62
	104 Assistance to Non-Government Colleges and Institutes				
Administrative Expenditure					
18.	004 Professional Colleges [HE]				
	O	669.41	669.41	547.25	(-) 122.16

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
19.	002 Development of Library and Reading Room facilities [HE]			
	O 100.00	100.00	3.47	(-) 96.53
20.	005 Development of Universities [HE]			
	O 3,500.00	3,500.00	344.01	(-) 3,155.99
800	Other Expenditure			
State Development Schemes				
21.	007 Assistance to West Bengal Council of Higher Education [HE]			
	O 400.00	400.00	228.74	(-) 171.26
	05 Language Development			
102	Promotion of Modern Indian Languages and Literature			
State Development Schemes				
22.	004 Development and maintenance of State Book Board [HE]			
	O 200.00	200.00	93.48	(-) 106.52
2203 Technical Education				
	00			
102	Assistance to Universities for Technical Education			
Administrative Expenditure				
23.	002 Setting up of Technical University [HE]			
	O 1,806.19	1,806.19	1,221.49	(-) 584.70
112	Engineering/Technical Colleges and Institutes			
Administrative Expenditure				
24.	057 Alipurduar Government Engineering and Management College [HE]			
	O 412.99	412.99	239.88	(-) 173.11
2204 Sports and Youth Services				
	00			
102	Youth Welfare Programmes for Students			
Administrative Expenditure				
25.	001 National Cadet Corps [HE]			
	O 2,125.47	2,125.47	1,943.96	(-) 181.51

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2205 Art and Culture			
	00			
	102 Promotion of Arts and Culture			
State Development Schemes				
26.	001 Improvement and development of organisations devoted to Cultural, Aesthetic and Educational activities [HE]			
	O 680.00	680.00	326.77	(-) 353.23
Reasons for saving in the above sub-heads have not been intimated (June 2025).				
	2202 General Education			
	03 <i>University and Higher Education</i>			
	102 Assistance to Universities			
Administrative Expenditure				
27.	009 Development of Universities [HE]			
	O 4,589.12	3,462.46	2,083.12	(-) 1,379.34
	R (-) 1,126.66			

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education					
	03	University and Higher Education			
	102	Assistance to Universities			
State Development Schemes					
28.	041	Development of Universities [HE]			
	O	6,800.00	6,776.40	1,365.52	(-) 5,410.88
	R	(-) 23.60			
Reduction of fund through re-appropriation was required to meet up various administrative expenditures of Diamond Harbour Women's University, Baba Saheb Ambedkar Education University, Sanskrit College and University, Kazi Nazrul University, Bankura University; expenditure towards purchase of a Fluorescent and Chemiluminescent Documentation System with Multiple Capacity (Foreign Make) for creation of 'Central Instrument Facility Life Science' at West Bengal State University. However, reasons for overall saving in the above sub-heads have not been intimated (June 2025).					
2202 General Education					
	03	University and Higher Education			
	102	Assistance to Universities			
Administrative Expenditure					
29.	001	Calcutta University [HE]			
	O	33,080.50	32,640.18	32,283.15	(-) 357.03
	R	(-) 440.32			
30.	002	Jadavpur University [HE]			
	O	35,861.80	33,354.22	33,187.31	(-) 166.91
	R	(-) 2,507.58			

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
31.	006 Rabindra Bharati University [HE]			
	O 7,776.27			
	R (-) 199.05	7,577.22	7,505.16	(-) 72.06

Reduction of fund through re-appropriation was required to meet up various expenditures of Teaching employees of Govt. aided colleges under WBHS, salary grants for Finance officer and Register of Sanskrit College & University, Salary expenses of Gour Banga University, salary grant of COSA of West Bengal State University, salary grant of Non-COSA for Netaji Subhas Open University, University of Kalyani, salary expenses of Diamond Harbour Women's University ; salary expenses of Presidency University, Burdwan University and salary grant of employees and pensioners of Cooch Behar Panchanan Barma University. However, reasons for overall saving in above sub-heads have not been intimated (June 2025).

2202 General Education

03 University and Higher Education

104 Assistance to Non-Government Colleges and Institutes

State Development Schemes

32.	002 Development of Non-Government Colleges [HE]			
	O 2,700.00			
	R (-) 244.77	2,455.23	2,036.29	(-) 418.94

Reduction of fund through re-appropriation and surrender was required to meet up the expenditure towards development and maintenance of SVMCM 4.0 & for development of SVMCM 5.0 application portal; pending medical re-imbursement claims of teaching employees of Govt. aided colleges; covering the existing shed by poly carbonate sheet in front of VIP Entry of Bikash Bhavan; repair and restoration of existing SPFU room of Bikash Bhavan, dismantling of vulnerable portion of extended chajjas, outside architectural Fins and rehabilitation of Western face of east block and northern face of north block within Bikash Bhavan compound. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
	03 University and Higher Education			
	103 Government Colleges and Institutes			
Administrative Expenditure				
33.	010 Bidhan Nagar Government College [HE]			
	O 2,104.38	2,098.85	1,856.59	(-) 242.26
	R (-) 5.53			
	104 Assistance to Non-Government Colleges and Institutes			
Administrative Expenditure				
34.	001 Assistance to Non-Govt. College and Institutes [HE]			
	O 2,84,925.73	2,84,920.51	2,80,835.00	(-) 4,085.51
	R (-) 5.22			
Reduction of fund through re-appropriation was required for payment of bills of M/S Netcore Cloud Pvt. Ltd. for proving SMS Services of the department. However, reasons for overall saving the above sub-heads have not been intimated (June 2025).				
2203 Technical Education				
	00			
	112 Engineering/Technical Colleges and Institutes			
State Development Schemes				
35.	001 Development of Engineering College [HE]			
	O 813.97	596.75	217.86	(-) 378.89
	R (-) 217.22			
Reduction of fund through surrender and re-appropriation was required to meet up the expenditure of 2nd installment of annual recurring grant to Ramakrishna Mission Vivekananda Education and Research Institute and payment of electricity bill of Kalyani Govt. Engineering College Nadia and remuneration of software Developer and SSPs engaged in student credit card scheme. However, reasons for overall saving have not been intimated (June 2025).				

Grant No. 70 HIGHER EDUCATION

(iii) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2202 General Education				
03 University and Higher Education				
102 Assistance to Universities				
Administrative Expenditure				
36.	007 Vidyasagar University [HE]			
	O 5,003.82	5,569.21	5,465.44	(-) 103.77
	R 565.39			
37.	015 Establishment of a new University at Malda [HE]			
	O 1,593.00	1,815.02	1,693.85	(-) 121.17
	R 222.02			
38.	016 Presidency University [HE]			
	O 4,760.77	5,617.16	5,594.14	(-) 23.02
	R 856.39			
39.	020 Establishment of Diamond Harbour Women's University [HE]			
	O 605.00	1,231.65	1,225.81	(-) 5.84
	R 626.65			
40.	021 Establishment of a new University at Bankura [HE]			
	O 1,043.07	1,552.71	1,551.45	(-) 1.26
	R 509.64			
41.	024 The Sanskrit College and University [HE]			
	O 322.64	420.19	412.67	(-) 7.52
	R 97.55			

Grant No. 70 HIGHER EDUCATION

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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104 Assistance to Non-Government Colleges and Institutes

Administrative Expenditure

42.	015	Medical Reimbursement for Government Aided Colleges Teacher under the Scheme "WBHS for Grant-in-Aid College and University Teachers, 2017" [HE]			
		O 43.70			
		R 166.22	209.92	205.92	(-) 4.00

Enhancement of fund through re-appropriation in the above sub-heads was required for salary grants to Vidyasagar University, Gour Banga University, Presidency University, Diamond Harbour Women's University, Bankura University and The Sanskrit College and University and to meet up the pending medical re-imbursement claiming under WBHS teaching employees of Govt. aided Colleges. However, reasons for overall saving in the above sub-heads have not been intimated (June 2025).

2202 General Education

03 University and Higher Education

001 Direction and Administration

Administrative Expenditure

43.	001	Directorate of Education [HE]			
		O 1,774.77			
		R 0.14	1,774.91	1,878.75	+103.84

Enhancement of fund through re-appropriation was required for pending bills of two officers. However, reasons for overall excess have not been intimated (June 2025).

2202 General Education

03 University and Higher Education

102 Assistance to Universities

Administrative Expenditure

44.	004	Burdwan University [HE]			
		O 15,692.62			
		R 776.98	16,469.60	16,469.60	..

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
45.	018 Establishment of a new university at Cooch Behar [HE]			
	O 1,298.00	1,497.05	1,497.05	..
	R 199.05			

46.	019 Establishment of Kazi Nazrul University at Bardhaman [HE]			
	O 1,812.29	1,973.19	1,973.19	..
	R 160.90			

Enhancement of fund through re-appropriation based on actual expenditure was required in the above sub-heads as salary grants to Bardwan University, Panchanan Barma University and Kazi Nazrul University.

2202 General Education

03 University and Higher Education

112 Institutes of Higher Learning

Administrative Expenditure

47.	010 Development of Special Institutions [HE]			
	O 118.20	118.20	304.33	+186.13

2203 Technical Education

00

112 Engineering/Technical Colleges and Institutes

Administrative Expenditure

48.	004 Engineering College at Jalpaiguri [HE]			
	O 1,647.22	1,647.22	1,745.47	+98.25

Reasons for excess in the above sub-heads have not been intimated (June 2025).

Grant No. 70 HIGHER EDUCATION

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2202 General Education

03 University and Higher Education

104 Assistance to Non-Government Colleges and Institutes

State Development Schemes (Central Assistance)

49.	027 Rashtriya Uchhtar Shiksha Abhiyan (SNA-SPARSH) SPARSH [HE]				
	S	0.02	0.02	378.00	+377.98
	789 Special Component Plan for Scheduled Castes				

State Development Schemes (Central Assistance)

50.	012 Rashtriya Uchhtar Shiksha Abhiyan (SNA-SPARSH) SPARSH [HE]				
	S	0.02	0.02	150.63	+150.61

Supplementary provision in the above sub-heads was required for new service heads opened for Rashtriya Uchhtar Shiksha Abhiyan Under SNA-SPARSH. However, reasons for overall excess have not been intimated (June 2025).

Capital (Voted)

- (i) The grant closed with a saving of ₹17,818.61 lakh (61.05 per cent of the total budget provision).
- (ii) Out of such saving, department surrendered ₹116.55 lakh only during the year.
- (iii) Persistent saving was noticed in the grant during the last five years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	5,176.11	99.54
2022-2023	26,342.36	72.75
2021-2022	30,428.78	79.46
2020-2021	23,346.63	74.37
2019-2020	6,262.93	32.13

(iv) Excess occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
01 General Education			
203 University and Higher Education			

State Development Schemes

51.	002 Development of Darjeeling Government College, Darjeeling (Higher) [HE]				
	O	325.00	325.00	..	(-) 325.00
52.	003 Development of Hooghly Mohsin College, Hooghly (Higher) [HE]				
	O	200.00	200.00	..	(-) 200.00

Grant No. 70 HIGHER EDUCATION

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	03 Sports and Youth Services			
	102 Sports Stadia			
State Development Schemes				
53.	002 Development of Universities [HE]			
	O	250.00	250.00	.. (-) 250.00
54.	003 Construction of buildings related to NCC activities [HE]			
	O	1,600.00	1,600.00	.. (-) 1,600.00
Reasons for non-utilization of entire budgetary allocation in respect of the above sub-heads have not been intimated (June 2025).				
4202 Capital Outlay on Education, Sports, Art and Culture				
	01 General Education			
	203 University and Higher Education			
State Development Schemes				
55.	006 Development of Govt. B.Ed. Colleges (Higher) [HE]			
	O	525.00	525.00	4.11 (-) 520.89
56.	020 Development of New Universities and Higher Education [HE]			
	O	10,500.00	10,500.00	9,143.98 (-) 1,356.02
	02 Technical Education			
	105 Engineering/Technical Colleges and Institutions			
State Development Schemes				
57.	001 Development of Engineering Colleges-(Higher) [HE]			
	O	5,700.00	5,700.00	1,152.16 (-) 4,547.84
	04 Art and Culture			
	104 Archives			
State Development Schemes				
58.	001 Development of State Archives-(Higher) [HE]			
	O	450.00	450.00	21.96 (-) 428.04
Reasons for saving in the above sub-heads have not been intimated (June 2025).				

Grant No. 70 HIGHER EDUCATION

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4202 Capital Outlay on Education, Sports, Art and Culture			
<i>01 General Education</i>			
203 University and Higher Education			
State Development Schemes			
59. 005 Establishment of new Government Colleges (Higher) [HE]			
O 4,500.00			
R (-) 12.00	4,488.00	444.66	(-) 4,043.34

80 General

001 Direction and Administration

State Development Schemes

60. 001 Strengthening of Education Administration-(Higher) [HE]			
O 900.00			
R (-) 6.57	893.43	14.64	(-) 878.79

Reduction of fund through re-appropriation was required for various repair activities at Academic Building and Student Activity Centre at Government General Degree College, Manbazar-II and Lalgah and for installation of CCTV and procurement of one laptop at Directorate of Technical Education. However, reasons for overall saving in above sub-heads have not been intimated (June 2025).

4202 Capital Outlay on Education, Sports, Art and Culture

01 General Education

203 University and Higher Education

State Development Schemes

61. 004 Development of other Government Colleges (Higher) [HE]			
O 4,200.00			
R (-) 108.29	4,091.71	588.96	(-) 3,502.75

Reduction of fund through surrender (₹105.25 lakh) and re-appropriation (₹3.04 lakh) was required for procurement of computers and computer peripherals of several Government Colleges, for urgent repair work of ceiling of all floor at Baker Govt. Hostel of Maulana Azad College, for urgent repairing of Academic Building and repairing/replacement of outdoor LED luminaries at Haldia Government College, for dismantling and reconstruction along with repair of chajja, projection and painting works for Academic Building, Annex Building outer side and replacement of damaged windows at Taki Government College. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 71 PLANNING AND STATISTICS (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2059 Public Works			
2217 Urban Development			
2401 Crop Husbandry			
2505 Rural Employment			
2515 Other Rural Development Programmes			
2575 Other Special Areas Programmes			
3451 Secretariat-Economic Services			
3454 Census Surveys and Statistics			
Voted -			
Original	5,96,92,74		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	5,96,92,74	4,19,41,55	(-) 1,77,51,19
			32,46

CAPITAL -

Major Head

- 4059 Capital Outlay on Public Works**
- 4217 Capital Outlay on Urban Development**
- 4515 Capital Outlay on other Rural Development Programmes**
- 4575 Capital Outlay on other Special Areas Programmes**

Voted -

Original	10,50,00		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	10,50,00	2,60,78	(-) 7,89,22
			Nil

Notes and Comments –

(i) During the year department incurred expenditure of ₹72 thousand which falls under New Instrument of Service that stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Grant No. 71 PLANNING AND STATISTICS

Revenue (Voted)

- (i) The Grant closed with a saving of ₹17,751.19 lakh (29.74 per cent of the total budget provision).
(ii) Out of such saving, the department surrendered only ₹32.46 lakh during the year.
(iii) Persistent saving was also noticed in the grant during last five years as under:

Year	Saving Amount (₹ in lakh)	Percentage
2023-2024	7,283.03	14.48
2022-2023	11,841.74	25.12
2021-2022	18,747.41	38.53
2020-2021	5,263.20	14.33
2019-2020	7,651.92	22.11

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2505 Rural Employment			
	60 Other Programmes			
	789 Special Component Plan for Scheduled Castes			

State Development Schemes

1.	001 District Plan Scheme [PS]			
	O	200.00	200.00	72.15
				(-) 127.85
	796 Tribal Areas Sub-Plan			

State Development Schemes

2.	001 District Plan Scheme [PS]			
	O	200.00	200.00	34.80
				(-) 165.20
	800 Other Expenditure			

State Development Schemes

3.	008 District Plan Scheme [PS]			
	O	1,000.00	1,000.00	89.18
				(-) 910.82

3451 Secretariat-Economic Services

00

090 Secretariat

State Development Schemes

4.	041 Department of Planning Strengthening of State Plan Human Development (SSPHD)[DP] [PS]			
	O	410.00	410.00	35.10
				(-) 374.90

Grant No. 71 PLANNING AND STATISTICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3454 Census Surveys and Statistics			
	02 Surveys and Statistics			
	112 Economic Advice and Statistics			
	State Development Schemes			
5.	003 State Strategic Statistical Plan [PS]			
	O 300.00	300.00	35.53	(-) 264.47
	800 Other Expenditure			
	State Development Schemes			
6.	004 Strengthening of District Statistical Offices of Bureau of Applied Economics and Statistics [SI] [PS]			
	O 360.00	360.00	8.88	(-) 351.12
	Department stated that due to less number of proposals, saving occurred in the above sub-heads.			
	2217 Urban Development			
	05 Other Urban Development Schemes			
	001 Direction and Administration			
	State Development Schemes			
7.	004 Duare Sarkar Campaign in Urban Areas [PS]			
	O 8,500.00	8,500.00	1,787.09	(-) 6,712.91
	2505 Rural Employment			
	60 Other Programmes			
	001 Direction and Administration			
	Administrative Expenditure			
8.	001 District Plan Scheme [PS]			
	O 3,208.76	3,208.76	2,547.84	(-) 660.92

Grant No. 71 PLANNING AND STATISTICS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services			
	00			
	090 Secretariat			
	State Development Schemes			
9.	040 Department of Planning Strengthening Department of Planning for District Plan Schemes [DP] [PS]			
	O 320.00	320.00	173.97	(-) 146.03
	101 Niti Aayog			
	State Development Schemes			
10.	002 Planning Organisation - Setting up of State Planning Organisation[DP] [PS]			
	O 1,295.00	1,295.00	153.60	(-) 1,141.40
	No specific reason in the above sub-heads has been intimated by the department.			
	2515 Other Rural Development Programmes			
	00			
	001 Direction and Administration			
	State Development Schemes			
11.	013 Duare Sarkar Campaign in Rural Areas [PS]			
	O 18,000.00 } R (-) 32.46 }	17,967.54	8,972.73	(-) 8,994.81

Reduction of fund through surrender was made for reimburse the claim of actual travelling expenses of 180 Contractual Assistant Investigator and 1 Contractual Group-D worker. However, no proper reason for overall saving has been intimated.

Grant No. 71 PLANNING AND STATISTICS

(v) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2575 Other Special Areas Programmes			
	60 Others			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
12.	002 Bidhayak Elaka Unnayan Prakalpa [PS]			
	O 4,764.62	4,764.62	5,426.56	+661.94
	800 Other Expenditure			
	State Development Schemes			
13.	017 Bidhayak Elaka Unnayan Prakalpa [PS]			
	O 14,714.29	14,714.29	15,805.35	+1,091.06
	Department stated that due to more no. of BEUP Schemes received during the year, excess occurred in the above sub-heads.			
	2401 Crop Husbandry			
	00			
	111 Agricultural Economics and Statistics			
	Administrative Expenditure			
14.	009 Crop Survey [SI] [PS]			
	O 1,627.89	1,627.89	1,835.57	+207.68
	3454 Census Surveys and Statistics			
	02 Surveys and Statistics			
	112 Economic Advice and Statistics			
	Administrative Expenditure			
15.	019 Bureau of Applied Economics and Statistics [PS]			
	O 2,290.55	2,290.55	2,449.07	+158.52
	No proper reason for excess in the above sub-heads has been intimated by the department.			

Grant No. 71 PLANNING AND STATISTICS

Capital (Voted)

- (i) The grant closed with a saving of ₹789.22 lakh (75.16 per cent of the total budget provision).
(ii) Out of such saving, no portion was surrendered by the department during the year.
(iii) Persistent saving was also noticed in the grant during the last five years as follows:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	5,176.11	99.54
2022-2023	5,125.40	98.57
2021-2022	4,907.73	67.42
2020-2021	1,754.19	73.09
2019-2020	1,690.37	93.91

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

16.	066	Construction of Civil Infrastructure - State Strategic Statistical Plan [PS]		
	O	500.00	500.00	260.78 (-) 239.22

Department stated that due to less number of proposals, saving occurred in the above sub-heads.

4575 Capital Outlay on other Special Areas Programmes

60 Others

800 Other Expenditure

State Development Schemes

17.	027	Land and Building of Department of Planning [PS]		
	O	500.00	500.00	.. (-) 500.00

Department stated that due to no proposal received, entire budget provision could not be utilized.

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2015 Elections			
2049 Interest Payments			
2052 Secretariat-General Services			
2215 Water Supply and Sanitation			
2216 Housing			
2217 Urban Development			
2235 Social Security and Welfare			
2250 Other Social Services			
3451 Secretariat-Economic Services			
3475 Other General Economic Services			
3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
Voted -			
Original	97,63,10,40	98,14,90,28	73,87,82,68
Supplementary	51,79,88		
Amount surrendered during the year (31 March 2025)			(-) 24,27,07,60
			4,69,30
Charged -			
Original	10,00,00	10, 00,01	77,97
Supplementary	1		
Amount surrendered during the year (31 March 2025)			(-) 9,22,04
			Nil
CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
4217 Capital Outlay on Urban Development			
6217 Loans for Urban Development			

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Voted -

Original	37,69,77,36	}	41,99,07,30	17,31,36,80	(-) 24,67,70,50
Supplementary	4,29,29,94				
Amount surrendered during the year (31 March 2025)					2,88,42

Charged -

Original	..	}	9,99	9,98	(-) 1
Supplementary	9,99				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

(i) PFMS database disclosed that an amount of ₹16,21,41,11 thousand was lying unspent in the SNA Bank account as on 31.03.2025.

(ii) During the year, the department incurred an expenditure of ₹37,08,68 thousand which falls under New Service and ₹20.11 thousand under New Instrument of Service. Such expenditure stood un-authorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹2,42,707.60 lakh (24.73 per cent of the total budget provision).

(ii) Out of such saving, the department surrendered an amount of ₹469.30 lakh during the year.

(iii) In view of such saving, the supplementary provision of ₹5,179.88 lakh proved to be unnecessary.

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

(iv) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2215 Water Supply and Sanitation			
01 Water Supply			
101 Urban Water Supply Programmes			
Administrative Expenditure			
1.	005 O & M of Municipal Water Supply Schemes [UM]		
	O 2,450.00 2,450.00	1,740.00	(-) 710.00
02 Sewerage and Sanitation			
789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)			
2.	006 Swachh Bharat Mission (Urban) IHHL/CT/PT/Aspirational Toilets (Central Share) OCASPS [UM]		
	O 5,900.00 5,900.00	2,345.00	(-) 3,555.00
3.	012 Swachh Bharat Mission (Urban) - IEC & Behavioral Change (Central Share) OCASPS [UM]		
	O 6,000.00 6,000.00	4,489.50	(-) 1,510.50
4.	014 Swachh Bharat Mission (Urban) - Capacity Building Skill Development & Knowledge Development (Central Share) OCASPS [UM]		
	O 5,000.00 5,000.00	2,001.25	(-) 2,998.75
State Development Schemes			
5.	007 Swachh Bharat Mission (Urban) IHHL/CT/PT/Aspirational Toilets (State Share) OCASPS [UM]		
	O 11,144.00 11,144.00	5,227.11	(-) 5,916.89
6.	013 Swachh Bharat Mission (Urban) - IEC & Behavioral Change (State Share) OCASPS [UM]		
	O 3,700.00 3,700.00	2,993.00	(-) 707.00
7.	015 Swachh Bharat Mission (Urban) - Capacity Building Skill Development & Knowledge Development (State Share) OCASPS [UM]		
	O 3,000.00 3,000.00	1,334.30	(-) 1,665.70

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure ₹in lakh)	Excess (+) Saving (-)
2217 Urban Development				
<i>03 Integrated Development of Small and Medium Towns</i>				
191 Assistance to Local Bodies, Corporations, Urban Development Authorities, Town Improvement Bodies etc.				
State Development Schemes (Central Assistance)				
8.	012 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 217.60	217.60	56.50	(-) 161.10
9.	013 Atal Mission for Information Education & Communication (IEC) and Technology (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 108.80	108.80	11.58	(-) 97.22
192 Assistance to Municipal Councils				
State Development Schemes (Central Assistance)				
10.	006 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 1,222.60	1,222.60	200.00	(-) 1,022.60
11.	007 Atal Mission for Information Education & Communication (IEC) and Technology (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 611.30	611.30	40.98	(-) 570.32
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
12.	004 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 439.80	439.80	78.38	(-) 361.42
13.	005 Atal Mission for Information Education & Communication (IEC) and Technology (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 219.90	219.90	16.06	(-) 203.84
796 Tribal Areas Sub-Plan				
State Development Schemes (Central Assistance)				
14.	004 Atal Mission for Administrative and other expenses (A&OE) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 120.00	120.00	21.37	(-) 98.63
<i>05 Other Urban Development Schemes</i>				
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.				
Administrative Expenditure				
15.	023 Urban Primary Health Care Service [UM]			
	O 3,931.86	3,931.86	2,272.61	(-) 1,659.25

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
16.	101 Honorarium for vector control teams for ULBs [UM]			
	O 1,470.00	1,470.00	1,290.06	(-) 179.94
17.	102 Procurement of VBD(Larvicidal,IEC & Training) [UM]			
	O 377.40	377.40	186.73	(-) 190.67
State Development Schemes (Central Assistance)				
18.	104 Assistance to ULBs as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) [UM]			
	O 7,160.00	7,160.00	1,641.85	(-) 5,518.15
19.	106 Assistance to ULBs as Tied grants for Non-Million Plus Cities under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [UM]			
	O 8,000.00	8,000.00	5,835.24	(-) 2,164.76
20.	107 Assistance for Air Quality Improvement for Kolkata U. A. under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 25,000.00	25,000.00	11,402.00	(-) 13,598.00
21.	114 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC:ULBs with population more than 5lakh)(Central share) OCASPS [UM]			
	O 8,400.00	8,400.00	2,557.20	(-) 5,842.80
State Development Schemes				
22.	001 Development of Municipal areas [UM]			
	O 6,000.00	6,000.00	2,589.94	(-) 3,410.06
23.	005 Development of Municipal areas-Water Supply facilities (spot sources) to the Urban Local Bodies outside CMDA [UM]			
	O 500.00	500.00	224.98	(-) 275.02
24.	043 Grants for ongoing Schemes of erstwhile BMS Programme [UM]			
	O 5,000.00	5,000.00	2,710.05	(-) 2,289.95
25.	062 West Bengal Urban Employment Scheme [UM]			
	O 30,000.00	30,000.00	27,133.40	(-) 2,866.60
26.	113 Implementation of Schemes from Solid Waste Management Fund Constituted as per order of Hon'ble NGT [UM]			
	O 5,000.00	5,000.00	3,604.70	(-) 1,395.30
27.	115 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC:ULBs with population more than 5lakh)(State Share) OCASPS [UM]			
	O 8,200.00	8,200.00	3,119.78	(-) 5,080.22
28.	116 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Infra dev For areas other than hills) (State Share) OCASPS [UM]			
	O 2,189.00	2,189.00	313.68	(-) 1,875.32
192	Assistance to Municipalities / Municipal Councils			
Administrative Expenditure				
29.	022 Urban Primary Health Care Service [UM]			
	O 5,829.33	5,829.33	5,487.47	(-) 341.86

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
30.	061 Procurement of VBD (Larvicidal,IEC & Training) [UM]			
	O 3,280.00	3,280.00	1,640.00	(-) 1,640.00
State Development Schemes (Central Assistance)				
31.	063 Assistance to ULBs as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) (15-FC) [UM]			
	O 37,500.00	37,500.00	12,647.03	(-) 24,852.97
32.	068 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5lakh) (Central Share) OCASPS [UM]			
	O 47,145.72	47,145.72	38,167.50	(-) 8,978.22
33.	072 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs in hilly areas)(Central share) OCASPS [UM]			
	O 2,828.00	2,828.00	81.60	(-) 2,746.40
34.	079 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (Capacity Building activities- A&OE, SLTC, CLTC, TPQMA) (Central Share) OCASPS [UM]			
	O 300.00	300.00	126.26	(-) 173.74
State Development Schemes				
35.	006 Development of Municipal Areas (Municipalities) [UM]			
	O 3,200.00	3,200.00	1,633.84	(-) 1,566.16
36.	016 West Bengal Urban Employment Scheme [UM]			
	O 30,000.00	30,000.00	19,101.52	(-) 10,898.48
37.	067 Implementation of Schemes from Solid Waste Management Fund constituted as per Order of by Hon'ble NGT [UM]			
	O 7,500.00	7,500.00	3,029.26	(-) 4,470.74
38.	073 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs in hilly areas) (State share) OCASPS [UM]			
	O 5,027.00	5,027.00	145.03	(-) 4,881.97
39.	075 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Infra dev For hill areas) (State Share) OCASPS [UM]			
	O 416.00	416.00	12.00	(-) 404.00
193	Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
Administrative Expenditure				
40.	001 Grants to Digha Sankarpur Development Authority [UM]			
	O 190.08	190.08	87.90	(-) 102.18
41.	009 Grants to JDA, SSDA, BDA and MKDA [UM]			
	O 451.50	451.50	331.49	(-) 120.01
42.	010 Grants to the HIT for Salaries, Dearness Concession to its Employees [UM]			
	O 5,000.00	5,000.00	3,750.00	(-) 1,250.00
43.	014 Fixed Grant to HIT in liue of Addtional Stamp Duty [UM]			
	O 192.00	192.00	96.00	(-) 96.00

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
44.	016 Siliguri-Jalpaiguri Development Authority [UM]			
	O 834.70	834.70	417.35	(-) 417.35
45.	020 Gangasagar Bakkhali Development Authority [UM]			
	O 311.00	311.00	124.10	(-) 186.90
46.	022 Grants to Haldia Development Authority [UM]			
	O 496.37	496.37	407.28	(-) 89.09
47.	056 Fixed Grant to the Notified Authorities towards Salaries of their employees [UM]			
	O 540.00	540.00	349.30	(-) 190.70
State Development Schemes (Central Assistance)				
48.	085 Assistance to ULBs as Tied grants for Non-Million Plus Cities under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [UM]			
	O 7,000.00	7,000.00	85.13	(-) 6,914.87
State Development Schemes				
49.	006 Development of Notified Areas [UM]			
	O 800.00	800.00	187.86	(-) 612.14
50.	007 Grants to Notified Authorities for ongoing schemes of erstwhile BMS programmes [UM]			
	O 800.00	800.00	180.00	(-) 620.00
51.	017 Preparation of Land-Use Control Plan [UM]			
	O 200.00	200.00	13.11	(-) 186.89
52.	032 West Bengal Urban Employment Scheme [UM]			
	O 500.00	500.00	300.00	(-) 200.00
53.	079 Grants towards works undertaken by HIDCO and other township projects [UM]			
	O 400.00	400.00	117.43	(-) 282.57
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
54.	039 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC:ULBs with population less than 5lakh) (Central Share) OCASPS [UM]			
	O 14,180.00	14,180.00	8,337.30	(-) 5,842.70
55.	041 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population more than 5 lakh) (Central share) OCASPS [UM]			
	O 2,400.00	2,400.00	795.60	(-) 1,604.40
56.	043 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs in hilly areas) (Central Share) OCASPS [UM]			
	O 808.00	808.00	62.40	(-) 745.60
State Development Schemes				
57.	009 Grants for ongoing Schemes of erstwhile BMS Programme [UM]			
	O 3,700.00	3,700.00	1,821.49	(-) 1,878.51
58.	025 West Bengal Urban Employment Scheme [UM]			
	O 17,500.00	17,500.00	10,423.53	(-) 7,076.47

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
59.	040 Pradhan Mantri Awas Yojana [Housing for All(Urban)] (BLC: ULBs with population less than 5lakh) (State Share) OCASPS [UM] O 12,500.00	12,500.00	10,727.33	(-) 1,772.67
60.	042 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population more than 5 lakh) (State Share) OCASPS [UM] O 2,923.00	2,923.00	970.63	(-) 1,952.37
61.	044 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs in hilly areas) (State Share) OCASPS [UM] O 808.00	808.00	110.91	(-) 697.09
62.	046 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Infra dev For hill areas) (State Share) OCASPS [UM] O 119.00	119.00	9.17	(-) 109.83
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
63.	023 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5lakh) (Central share) OCASPS [UM] O 8,080.00	8,080.00	374.70	(-) 7,705.30
64.	025 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC:ULBs with population more than 5 lakh) (Central share) OCASPS [UM] O 360.00	360.00	126.00	(-) 234.00
65.	027 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (ULBs in hilly areas) (Central Share) OCASPS [UM] O 404.00	404.00	19.80	(-) 384.20
State Development Schemes				
66.	013 West Bengal Urban Employment Scheme [UM] O 14,000.00	14,000.00	8,461.56	(-) 5,538.44
67.	024 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5lakh) (State Share) OCASPS [UM] O 5,000.00	5,000.00	482.11	(-) 4,517.89
68.	026 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population more than 5 lakh) (State share) OCASPS [UM] O 1,459.00	1,459.00	153.72	(-) 1,305.28
69.	028 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs in hilly areas) (State Share) OCASPS [UM] O 718.00	718.00	35.19	(-) 682.81
70.	029 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Infra dev for areas other than hills) (State Share) OCASPS [UM] O 220.00	220.00	61.42	(-) 158.58
	80 General			
	001 Direction and Administration			
Administrative Expenditure				
71.	002 Directorate of Municipal Engineering [UM] O 3,494.70	3,494.70	3,402.77	(-) 91.93

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
72.	007 Grants to West Bengal Valuation Board [UM]			
	O 533.46	533.46	278.74	(-) 254.72
State Development Schemes				
73.	013 Construction of Municipal Building [UM]			
	O 1,000.00	1,000.00	300.38	(-) 699.62
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc [UM]			
State Development Schemes				
74.	010 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 10,000.00	10,000.00	2,618.23	(-) 7,381.77
	192 Assistance to Municipalities /Municipal Councils			
State Development Schemes				
75.	004 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 15,000.00	15,000.00	4,433.97	(-) 10,566.03
	193 Assistance to Nagar Panchayat /Notified Area Committes or Equivalent thereof			
State Development Schemes				
76.	005 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 200.00	200.00	48.25	(-) 151.75
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
77.	009 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 8,000.00	8,000.00	3,719.10	(-) 4,280.90
	796 Tribal Areas Sub-Plan			
State Development Schemes				
78.	006 Grants to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 3,000.00	3,000.00	861.26	(-) 2,138.74
	800 Other Expenditure			
Administrative Expenditure				
79.	024 West Bengal Municipal Service Commission [UM]			
	O 473.08	473.08	261.62	(-) 211.46

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	200 Other Programmes			
	State Development Schemes			
80.	029 Somobyathi Financial Assistance to bereaved family members of deceased person who are in extreme financial necessity [UM]			
	O 2,000.00	2,000.00	994.00	(-) 1,006.00
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	State Development Schemes			
81.	097 MAA Scheme for providing Meal to Poor Citizens [UM]			
	O 6,000.00	6,000.00	4,500.00	(-) 1,500.00
	2250 Other Social Services			
	00			
	103 Upkeep of Shrines, Temples, etc			
	State Development Schemes			
82.	006 Gangasagar Mela [UM]			
	O 501.00	501.00	250.00	(-) 251.00
	3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions			
	00			
	108 Taxes on Professions, Trade, Callings and Employment			
	State Development Schemes			
83.	001 Grants to Urban Local Bodies in respect of Taxes on Professions, Trade, Callings and Employment as per recommendation of Fifth State Finance Commission [UM]			
	O 8,007.00	8,007.00	2,004.22	(-) 6,002.78
	200 Other Miscellaneous Compensations and Assignments			
	Administrative Expenditure			
84.	034 Fixed Grant to Municipal Corporation and other Urban Local Bodies [UM]			
	O 5,000.00	5,000.00	179.54	(-) 4,820.46

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2215 Water Supply and Sanitation				
	02 Sewerage and Sanitation			
	106 Prevention of Air and Water Pollution			
Administrative Expenditure				
85.	002 Maintenance cost of Ganga Action Plan [UM]			
	O 102.00	102.00	..	(-) 102.00
State Development Schemes				
86.	031 Implemenation of Schemes under National Ganga River Basin Authority (NGRBA)(States Share) [UM]			
	O 3,000.00	3,000.00	..	(-) 3,000.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
87.	010 Swachh Bharat Mission (Urban) - Solid Waste Management (Central Share) OCASPS [UM]			
	O 4,000.00	4,000.00	..	(-) 4,000.00
State Development Schemes				
88.	011 Swachh Bharat Mission (Urban) - Solid Waste Management (State Share) OCASPS [UM]			
	O 9,315.00	9,315.00	..	(-) 9,315.00
2217 Urban Development				
	03 Integrated Development of Small and Medium Towns			
	191 Assistance to Local Bodies, Corporations, Urban Development Authorities,Town Improvement Bodies etc.			
State Development Schemes (Central Assistance)				
89.	011 Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 217.60	217.60	..	(-) 217.60
	192 Assistance to Municipal Councils			
State Development Schemes (Central Assistance)				
90.	005 Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 1,222.60	1,222.60	..	(-) 1,222.60
	789 Special Component Plan for Scheduled Castes			
State Development Schemes (Central Assistance)				
91.	003 Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 439.80	439.80	..	(-) 439.80

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
92.	003 Atal Mission for Rejuvenation and Urban Transformation for Geographical Information System (GIS) (AMRUT) (100 per cent Central Share) (OCASPS) OCASPS [UM]			
	O 120.00	120.00	..	(-) 120.00
	05 Other Urban Development Schemes			
	001 Direction and Administration			
State Development Schemes (Central Assistance)				
93.	002 Assistance for Smart Cities (Central share) [UM]			
	O 14,700.00	14,700.00	..	(-) 14,700.00
State Development Schemes				
94.	003 Assistance for Smart Cities (State Share) (OCASPS) [UM]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
State Development Schemes (Central Assistance)				
95.	108 Assistance for Air Quality Improvement for Asansol U. A. under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 2,000.00	2,000.00	..	(-) 2,000.00
96.	109 Assistance for Solid Waste Management & Sanitation for Kolkata U. A. under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 43,983.00	43,983.00	..	(-) 43,983.00
97.	110 Assistance for Solid Waste Management & Sanitation for Asansol U. A. under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 4,842.00	4,842.00	..	(-) 4,842.00
98.	112 Assistance for Urban Health and Wellness Centres (UHC) under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 1,750.00	1,750.00	..	(-) 1,750.00
State Development Schemes				
99.	068 Urban Primary Health Care Service [UM]			
	O 200.00	200.00	..	(-) 200.00
	192 Assistance to Municipalities / Municipal Councils			
State Development Schemes (Central Assistance)				
100.	066 Assistance for Urban Health and Wellness Centres (UHC) under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 1,100.00	1,100.00	..	(-) 1,100.00
101.	078 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Capacity Building activities- Geotagging, social audit, handholding, research and documentation) (Central Share) OCASPS [UM]			
	O 260.00	260.00	..	(-) 260.00

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
102.	019 Urban Primary Health Care Service [UM]			
	O 400.00	400.00	..	(-) 400.00
	193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
State Development Schemes (Central Assistance)				
103.	082 Assistance to ULB's as Basic Grants (Untied) as recommended by 15th Finance Commission (FC-XV) (15-FC) [UM]			
	O 500.00	500.00	..	(-) 500.00
104.	090 Assistance for Urban Health and Wellness Centres (UHC) under the recommendation of 15th Finance Commission (FC-XV) [UM]			
	O 150.00	150.00	..	(-) 150.00
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
105.	023 Construction/Re Development of Housing of the Urban Poor [UM]			
	O 1,300.00	1,300.00	..	(-) 1,300.00
106.	036 Banglar Bari [UM]			
	O 110.00	110.00	..	(-) 110.00
	796 Tribal Areas Sub-Plan			
State Development Schemes				
107.	011 Construction/Re-Development of Housing of the Urban Poor [UM]			
	O 200.00	200.00	..	(-) 200.00
	80 General			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc			
State Development Schemes				
108.	011 Grants from Incentive Fund to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 300.00	300.00	..	(-) 300.00
	192 Assistance to Municipalities /Municipal Councils			
State Development Schemes				
109.	005 Grants from Incentive Fund to Urban Local Bodies as per recommendation of Fifth State Finance Commission [UM]			
	O 400.00	400.00	..	(-) 400.00

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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193 Assistance to Nagar Panchayat /Notified Area Committes or
Equivalent thereof

State Development Schemes

110. 006 Grants from Incentive Fund to Urban Local Bodies as per
recommendation of Fifth State Finance Commission [UM]

O	200.00	200.00	..	(-) 200.00
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Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).

2217 Urban Development

01 State Capital Development

193 Assistance to Nagar Panchayats/Notified Area Committees or
equivalent thereof

State Development Schemes

111. 008 Grant in aid to to Kolkata Metropolitan Development Authority
(KMDA) for Developmental Schemes/Activities [UM]

O	19,000.00	} 18,978.16	5,834.54	(-) 13,143.62
R	(-) 21.84			

Reduction of fund through re-appropriation was required for implementation of the scheme 'Single Window System-Online Building Plan Approval System (e-Grihanaksha) under New Town Kolkata Development Authority. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2217 Urban Development

05 Other Urban Development Schemes

191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.

Administrative Expenditure

112.	019	Fixed Grant to the Municipal Corporations and other Urban Local Bodies to wards Salaries of their Employees [UM]			
	O	88,800.00	}	86,768.09	74,057.65
	R	(-) 2,031.91			
					(-) 12,710.44

Reduction of fund through re-appropriation was required for making payment of dearness concession to the employees of ULBs. Reasons for final saving in this sub-head have not been intimated (June 2025).

2015 Elections

00

109 Charges for Conduct of Election to Panchayat / Local Bodies

Administrative Expenditure

113.	003	Grants to Local Bodies in connection with the election [UM]			
	O	600.00	}	190.64	..
	R	(-) 409.36			
					(-) 190.64

Reduction of fund through re-appropriation was required for making payment of salary and establishment expenditure of SUDA, for smooth running of operation maintenance of Shelter for Urban Homeless (SUH) in connection with 26 functional shelters. However, reasons for non-utilisation of the residual budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2216 Housing

01 Government Residential Buildings

700 Other Housing

Administrative Expenditure

114.	006	Maintanance of Government Housing Estates [UM]			
		O 257.34			
		R (-) 101.00	156.34	158.74	+2.40

Reduction of fund through re-appropriation was required for making payment of salary and non-salary expenditure under the department of UDMA during the current financial year of 2024-2025. However, reasons for final excess in the above sub-head have not been intimated (June 2025).

2217 Urban Development

05 Other Urban Development Schemes

193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof

Administrative Expenditure

115.	015	Assansol-Durgapur Development Authority [UM]			
		O 1,271.95			
		R (-) 0.50	1,271.45	935.98	(-) 335.47

Reduction of fund through re-appropriation was required for meeting the salary grant of the employees of Tarakeswar Development Authority. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217 Urban Development			
05 Other Urban Development Schemes			
192 Assistance to Municipalities / Municipal Councils			
Administrative Expenditure			
116. 007 Fixed Grant to the Municipalities towards Salaries of their Employees [UM]			
O 59,000.00	57,995.22	42,107.61	(-) 15,887.61
R (-) 1,004.78			

Reduction of fund through re-appropriation was required for making payment of salary/wages of the deployed employees of Kalyani Spinning Mills Limited and for making payment of dearness concession to the employees of ULBs. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2216 Housing

02 Urban Housing

111 Salt Lake Scheme

Administrative Expenditure

117. 001 Salt Lake Reclamation Scheme (UD) [UM]			
O 2,042.03	2,038.72	1,814.44	(-) 224.28
R (-) 3.31			

Reduction of fund through re-appropriation was required making payment of various salary and non-salary bills of different branches under the department. However, reason for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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3604 Compensation and Assignments to Local Bodies and Panchayati Raj Institutions

00

106 Taxes on Vehicles

State Development Schemes

118.	003	Grants to Urban Local Bodies in respect of Taxes on Vehicles as per recommendation of Fifth State Finance Commission [UM]			
	O	36,000.00	}	35,530.70	7,846.16
	R	(-) 469.30			
					(-) 27,684.54

Reduction of fund through surrender was required for first installment of taxes on profession, trade, calling grant to 37 ULBs during current financial year i.e. 2024-2025. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

(v) Excess occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2217 Urban Development

80 General

001 Direction and Administration

Administrative Expenditure

119.	014	Grants to State Urban Development Agency [UM]			
	O	730.14	}	1,096.14	1,096.14
	R	366.00			
					..

Enhancement of fund through re-appropriation based on actual expenditure was done for making payment of salary and establishment expenditure of SUDA during the current financial year 2024- 2025.

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2217 Urban Development

05 Other Urban Development Schemes

192 Assistance to Municipalities / Municipal Councils

Administrative Expenditure

120.	081	Grant to the Municipalities towards Salaries to the deployed employees of Kalyani Spinning Mill [UM]			
	S	0.01	}	39.55	144.45
	R	39.54			
					+104.90

Creation of fund through supplementary provision was required for grant to the municipalities towards salaries to the deployed employees of Kalyani Spinning Mill. Further enhancement of fund through re-appropriation was also required for reimbursement of salaries/wages to the Kalyani Spinning Mills Ltd. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

2217 Urban Development

05 Other Urban Development Schemes

191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.

Administrative Expenditure

121.	020	Dearness Concession to the employees of Municipal Corporations & other U.L.Bodies in KMD & Non-KMD Areas [UM]			
	O	5,687.55	}	7,719.46	12,191.43
	R	2,031.91			
					+4,471.97

192 Assistance to Municipalities / Municipal Councils

Administrative Expenditure

122.	008	Dearness concession to the employees of Municipalities [UM]			
	O	3,460.00	}	4,425.23	6,903.13
	R	965.23			
					+2,477.90

Enhancement of fund through re-appropriation was required for dearness concession and dearness allowance in favour of the employees of Municipal Corporation, Municipalities, Notified Area Authorities and NDITA. Reasons for final excess in the above sub-heads have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2215 Water Supply and Sanitation				
02 Sewerage and Sanitation				
789 Special Component Plan for Scheduled Castes				
State Development Schemes (Central Assistance)				
123.	008 Swachh Bharat Mission (Urban) - Used Water Management Toilets (Central Share) OCASPS [UM]			
	O 2,000.00	7,117.99	12,161.00	+5,043.01
	S 5,117.99			
Enhancement of fund through supplementary provision was required for implementation of Swachh Bharat Mission (Urban) under SNA-SPARSH, a revised fund flow mechanism introduced by GOI for centrally sponsored scheme. Reasons for final excess in the above sub-head have not been intimated (June 2025).				
2215 Water Supply and Sanitation				
02 Sewerage and Sanitation				
789 Special Component Plan for Scheduled Castes				
State Development Schemes				
124.	009 Swachh Bharat Mission (Urban) - Used Water Management Toilets (State Share) OCASPS [UM]			
	O 1,643.00	1,643.00	12,039.93	+10,396.93
2217 Urban Development				
01 State Capital Development				
193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof				
Administrative Expenditure				
125.	002 Fixed Grant to Kolkata Metropolitan Development Authority (KMDA) [UM]			
	O 35,348.18	35,348.18	35,574.18	+226.00
05 Other Urban Development Schemes				
191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.				
State Development Schemes (Central Assistance)				
126.	117 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Affordable Housing) (Central Share) OCASPS [UM]			
	O 100.00	100.00	883.20	+783.20

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
127.	118 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Affordable Housing) (State Share) OCASPS [UM]			
	O 110.00	110.00	1,642.75	+1,532.75
	192 Assistance to Municipalities / Municipal Councils			
Administrative Expenditure				
128.	023 Grants to other Urban Local Bodies except KMC & HMC for adjustment of electricity charges/dues payable to WBSEDCL/CESC Ltd. [UM]			
	O 30,000.00	30,000.00	68,352.78	+38,352.78
State Development Schemes (Central Assistance)				
129.	064 Assistance to ULBs as Tied grants for Non-Million Plus Cities under the recommendation of 15th Finance Commission (FC-XV) (15-FC) [UM]			
	O 56,500.00	56,500.00	61,712.32	+5,212.32
State Development Schemes				
130.	069 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (BLC: ULBs with population less than 5lakh) (State Share) OCASPS [UM]			
	O 14,688.92	14,688.92	49,108.85	+34,419.93
131.	074 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Infra dev For areas other than hills) (State Share) OCASPS [UM]			
	O 1,536.00	1,536.00	4,681.88	+3,145.88
	789 Special Component Plan for Scheduled Castes			
State Development Schemes				
132.	045 Pradhan Mantri Awas Yojana [Housing for All (Urban)] (Indra Dev for areas other than hills) (State Share) OCASPS [UM]			
	O 439.00	439.00	1,120.30	+681.30
	80 General			
	001 Direction and Administration			
Administrative Expenditure				
133.	001 Municipal Administration [UM]			
	O 2,632.46	2,632.46	2,728.77	+96.31
134.	008 Grant to KMC / HMC for adjustment of Energy Bills of CESC [UM]			
	O 30,000.00	30,000.00	59,914.86	+29,914.86

Reasons for excess in the above sub-heads have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2217	Urban Development			
	05 Other Urban Development Schemes			
	191 Assistance to Local Bodies Corporations, Urban Development Authorities, Town Improvement Boards etc.			
	State Development Schemes (Central Assistance)			
135.	077 National Urban Livelihood Mission (Central Share) [UM]			
	..		856.00	+856.00
	State Development Schemes			
136.	076 National Urban Livelihood Mission (State Share) [UM]			
	..		337.33	+337.33
	192 Assistance to Municipalities / Municipal Councils			
	State Development Schemes (Central Assistance)			
137.	058 National Urban Livelihood Mission (Central Share) [UM]			
	..		795.14	+795.14
	State Development Schemes			
138.	024 National Urban Livelihood Mission (State Share) [UM]			
	..		530.09	+530.09
	193 Assistance to Nagar Panchayats/Notified Area Committees or equivalent thereof			
	State Development Schemes (Central Assistance)			
139.	035 National Urban Livelihood Mission (Central Share) [UM]			
	..		144.57	+144.57
	State Development Schemes			
140.	034 National Urban Livelihood Mission (State Share) [UM]			
	..		96.38	+96.38
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
141.	030 National Urban Livelihood Mission (Central Share) [UM]			
	..		444.38	+444.38
	State Development Schemes			
142.	029 National Urban Livelihood Mission (State Share) [UM]			
	..		296.25	+296.25
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
143.	017 National Urban Livelihood Mission (Central Share) [UM]			
	..		84.93	+84.93
	Reasons for incurring expenditure without any budget provision in the above sub-heads have not been intimated (June 2025).			

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Revenue (Charged)

- (i) The appropriation closed with a saving of ₹922.04 lakh (92.20 per cent of total budget provision).
(ii) Out of such saving, no amount was surrendered by the department during the year.
(iii) Token supplementary provision of ₹0.01 lakh was obtained to finance a newly opened head of account under the Major Head '2049'.
(iv) Persistence saving was observed under this section during the last three years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	937.92	58.62
2022-2023	2,089.97	90.87
2021-2022	743.59	66.20

(v) Saving occurred as under:

Sl. Head No	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2049 Interest Payments

- 60 Interest on Other Obligations
101 Interest on Deposits

Administrative Expenditure

144. 009 Interest on Finance Commission Grants relating to MA Dept. [UM]

O	1,000.00	} 942.16	20.13	(-) 922.03
R	(-) 57.84			

Reduction of fund through re-appropriation was required for payment of interest of the fund released as Urban Local Body Grant for Million plus cities and non-million plus cities tied and untied grants as recommended by XV-FC for 2023-2024 meant for Ambient Air Quality Improvement. Reasons for final saving in the above sub-head have not been intimated (June 2025).

(vi) Excess occurred as under :

Sl. Head No	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2049 Interest Payments

- 60 Interest on Other Obligations
701 Miscellaneous

Administrative Expenditure

145. 015 Interest on Finance Commission Grants relating to MA Dept. [UM]

S	0.01	} 57.85	57.84	(-) 0.01
R	57.84			

Creation of fund through token supplementary provision was required for newly opened head of account for payment of interest regarding ULB grant under 15th Finance Commission. Further enhancement of fund through re-appropriation was also required for payment of interest for grant to Million plus cities and non-million plus cities tied and un-tied grant as recommended by XV-FC for the year 2023-2024. However, reasons for final saving in the above sub-head have not been intimated (June 2025).

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Capital (Voted)

- (i) The grant closed with a saving of ₹2,46,770.50 lakh (58.77 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered an amount of ₹288.42 lakh during the year.
- (iii) In view of such saving, supplementary provision of ₹42,929.94 lakh proved to be unnecessary.
- (iv) Similar saving of ₹2,54,578.57 lakh (62.61 per cent of the total budgetary allocation) was noticed in this section during 2023-2024.

(v) Saving occurred mainly under :

Sl.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4216 Capital Outlay on Housing			
	02 Urban Housing			
	101 Salt Lake Scheme			
	State Development Schemes			
146.	021 Development of Infrastructure in Salt Lake [UM]			
	O	704.00	704.00	610.31
				(-) 93.69

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4217 Capital Outlay on Urban Development				
	<i>01 State Capital Development</i>			
	051 Construction			
State Development Schemes				
147.	011 Special Infrastructure Projects [UM]			
	O 30,000.00	30,000.00	17,960.00	(-) 12,040.00
	191 Assistance to Municipal Corporations			
State Development Schemes				
148.	003 State Share of ADB assisted Kolkata Environment Improvement Investment Programme Project - II (KEIIP-II) [EAP-ADB] EAP [UM]			
	O 10,000.00	10,000.00	1,868.00	(-) 8,132.00
	<i>60 Other Urban Development Schemes</i>			
	001 Direction and Administration			
State Development Schemes				
149.	004 Green City Mission [UM]			
	O 13,500.00	13,500.00	8,403.01	(-) 5,096.99
150.	006 Implementation of Schemes from Solid & Liquid Waste Management Fund constituted as per Order of by Hon'ble NGT [UM]			
	O 2,500.00	2,500.00	641.75	(-) 1,858.25
	050 Land			
State Development Schemes				
151.	002 Purchase of land for Implementation of Development Schemes other than JNNURM [UM]			
	O 1,000.00	1,000.00	206.67	(-) 793.33
	051 Construction			
State Development Schemes				
152.	014 Kolkata Metropolitan Development Authority [UM]			
	O 42,000.00	42,000.00	18,566.60	(-) 23,433.40
153.	018 Development of Municipal Areas (Municipalities) [UM]			
	O 25,000.00	25,000.00	18,685.36	(-) 6,314.64
154.	022 Development Schemes of KMDA, HIT, HIDCO, NKDA, Kalyani Township [UM]			
	O 1,000.00	1,000.00	793.24	(-) 206.76
	191 Assistance to Municipal Corporation			
State Development Schemes				
155.	002 Development of Municipal Areas [UM]			
	O 30,500.00	30,500.00	18,113.74	(-) 12,386.26

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
192	Assistance to Municipalities / Municipal Councils			
State Development Schemes				
156.	001 Water Supply Schemes for Urban Local Bodies [UM]			
	O 18,962.00	18,962.00	15,136.68	(-) 3,825.32
157.	004 Karma Tirtha [UM]			
	O 2,500.00	2,500.00	40.00	(-) 2,460.00
193	Assistant to Nagar Panchayats/ Notified Area Committees			
State Development Schemes				
158.	002 Development/ Construction schemes for all the Development Authorities [UM]			
	O 40,000.00	40,000.00	19,530.92	(-) 20,469.08
789	Special Component Plan for Scheduled Castes			
State Development Schemes				
159.	004 Development of Municipal Areas (Municipalities) [UM]			
	O 11,000.00	11,000.00	8,352.88	(-) 2,647.12
Reasons for saving in the above sub-heads have not been intimated (June 2025).				
4217 Capital Outlay on Urban Development				
<i>03 Integrated Development of Small and Medium Towns</i>				
191	Assistance to Municipal Corporations			
State Development Schemes (Central Assistance)				
160.	003 Atal Mission for Rejuvenation and Urban Transformation for million plus cities(AMRUT)(Central Share) OCASPS [UM]			
	O 6,282.36	6,282.36	..	(-) 6,282.36
State Development Schemes				
161.	004 Atal Mission for Rejuvenation and Urban Transformation for million plus cities (AMRUT)(State Share) OCASPS [UM]			
	O 15,000.00	15,000.00	..	(-) 15,000.00
192	Assistance to Municipalities / Municipal Councils			
State Development Schemes (Central Assistance)				
162.	003 Atal Mission for Rejuvenation and Urban Transformation for cities with 1 lakh to 10 lakh population (AMRUT)(Central Share) OCASPS [UM]			
	O 33,805.00	33,805.00	..	(-) 33,805.00
163.	005 Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(Central Share) OCASPS [UM]			
	O 24,730.00	24,730.00	..	(-) 24,730.00

Grant No. 72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS

Sl. No	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
State Development Schemes				
164.	004	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT)(State Share) OCASPS [UM]		
	O	40,000.00	40,000.00	.. (-) 40,000.00
165.	006	Atal Mission for Rejuvenation and Urban Transformation for cities with less than 1 lakh population (AMRUT)(State Share) OCASPS [UM]		
	O	15,000.00	15,000.00	.. (-) 15,000.00
	789	Special Component Plan For Scheduled Castes		
State Development Schemes				
166.	006	Atal Mission for Rejuvenation and Urban Transformation for cities with 1lakh to 10 lakh population (AMRUT)(State Share) OCASPS [UM]		
	O	149.09	149.09	.. (-) 149.09
	Reasons for non-utilization of the entire budget provision in the above sub-heads have not been intimated (June 2025).			
	4217	Capital Outlay on Urban Development		
	01	State Capital Development		
	051	Construction		
State Development Schemes				
167.	013	State Share of ADB assisted Kolkata Environment Improvement Investment Programme Project - III (KEIIP-III) [EAP-ADB] EAP [UM]		
	O	13,000.00	12,711.58	1,296.00 (-) 11,415.58
	R	(-) 288.42		
	Reduction of fund through surrender was required for the ADB assisted EAP Kolkata Environment Improvement Investment Program (KEIIP-Tranche-III). However, reasons for final saving in the above sub-head have not been intimated (June 2025).			

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2049 Interest Payments			
2052 Secretariat-General Services			
2059 Public Works			
2070 Other Administrative Services			
2235 Social Security and Welfare			
2245 Relief on Account of Natural Calamities			
2250 Other Social Services			
2251 Secretariat-Social Services			
Voted -			
Original	34,43,60,09		
Supplementary	5		
	34,43,60,14	22,74,05,45	(-) 11,69,54,69
Amount surrendered during the year (31 March 2025)			54,85,48
Charged -			
Original	2,00,00,00		
Supplementary	2,88,07,00		
	4,88,07,00	4,83,69,40	(-) 4,37,60
Amount surrendered during the year (31 March 2025)			Nil
CAPITAL -			
Major Head			
4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4216 Capital Outlay on Housing			
4235 Capital Outlay on Social Security and Welfare			
Voted -			
Original	1,79,60,70		
Supplementary	3		
	1,79,60,73	13,32,74	(-) 1,66,27,99
Amount surrendered during the year (31 March 2025)			80,41
Charged -			
Original	..		
Supplementary	21,92		
	21,92	21,91	(-) 1
Amount surrendered during the year (31 March 2025)			Nil
Notes and Comments -			
(i) During the year, the department incurred an expenditure amounting to ₹84,77,10 thousand which falls under New Service and an amount of ₹60,77 thousand under New Instrument of service that stood unauthorised in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.			
(ii) The expenditure excludes ₹66,24 thousand (actual: ₹66,23,921 sanctioned in March 2024) incurred from the Contingency Fund of the State that remained un-recouped at the close of the year.			

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Revenue (Voted)

- (i) The Grant closed with a saving of ₹1,16,954.69 lakh (33.96 per cent of the total budgetary allocation.)
- (ii) Out of such saving, department surrendered ₹5,485.48 lakh only during the year.
- (iii) Token supplementary provision of ₹0.05 lakh was required for funding the new service heads of account.
- (iv) Persistent saving was noticed during the last three years as under:

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	1,20,234.14	36.57
2022-2023	1,27,344.51	40.65
2021-2022	65,869.90	15.90

- (v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2245 Relief on Account of Natural Calamities

02 Floods, Cyclones etc.

112 Evacuation of population

Administrative Expenditure

1.	001	Evacuation of marooned people [Under Response and Relief (Out of 40 per cent of SDRMF)to Civil Defence Wing and DMG Group of Police] [DM]			
		O 1,000.00 }			
		R (-) 918.36 }	81.64	52.55	(-) 29.09

Neither specific reasons for reduction of fund through re-appropriation nor reasons for overall saving have been intimated (June, 2025).

2070 Other Administrative Services

00

106 Civil Defence

State Development Schemes

2.	003	Purchase of vehicle/Ambulance for different units of CD, HG & NVF [DM]			
		O 400.00	400.00	..	(-) 400.00

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2245 Relief on Account of Natural Calamities				
	<i>02 Floods, Cyclones etc.</i>			
	101 Gratuitous Relief			
Administrative Expenditure				
3.	007 Supply of Disaster Management Kit to affected persons [Under Response and Relief (Out of 40 per cent of SDRMF)](SDRMF) [DM]			
	O 2,500.00	2,500.00	..	(-) 2,500.00
	105 Veterinary Care			
Administrative Expenditure				
4.	002 Supply of Fodder and Prevention of cattle epidemic [Under Recovery & Restoration (Out of 30 per cent of SDRMF) to ARD Deptt.](SDRMF) [DM]			
	O 410.00	410.00	..	(-) 410.00
	114 Assistance to Farmers for purchase of Agricultural inputs			
Administrative Expenditure				
5.	001 Repairs of market link roads and rural huts damaged due to flood/cyclone etc. [Under Recovery & Restoration (Out of 30per cent of SDRMF) to PWD] [DM]			
	O 2,010.00	2,010.00	..	(-) 2,010.00
6.	002 Supply of seeds/ fertilisers etc.for raising alternative crops in flood/cyclone affected areas [Under Response and Relief (Out of 40 per cent of SDRMF) to Agri Deptt.] [DM]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
	118 Assistance for Repairs/Replacement of damaged boats and equipment for fishing			
Administrative Expenditure				
7.	001 Supply of Nets, Fish, Prawns etc. [Under Recovery & Restoration (Out of 30 per cent of SDRMF) to Fisheries Deptt.] [DM]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
	119 Assistance to Artisans for Repairs/Replacement of damaged tools and equipments			
Administrative Expenditure				
8.	001 Assistance to indigent artisans for relief and rehabilitation M&SSE&T [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] [DM]			
	O 300.00	300.00	..	(-) 300.00
	122 Repairs and restoration of damaged Irrigation and flood control works			
Administrative Expenditure				
9.	002 Repairs and restoration of damaged Minor Irrigation installations [Under Recovery & Restoration (Out of 30 per cent of SDRMF) to I.W. Deptt.] [DM]			
	O 400.00	400.00	..	(-) 400.00

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	190 Assistance to Public sector and other Undertakings			
	Administrative Expenditure			
10.	001 Assistance to WBSEB for restoration of power supply in the areas affected by flood, cyclone etc. [Under Recovery & Restoration (out of 30 per cent of SDRMF)] [DM]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
	191 Assistance to Municipal Corporation			
	Administrative Expenditure			
11.	001 Emergency Repair and maintenance of Municipal Properties damaged/destroyed by Natural calamity [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] SDRMF [DM]			
	O 5,000.00	5,000.00	..	(-) 5,000.00
	08 State Disaster Mitigation Fund			
	101 Disaster Mitigation			
	Administrative Expenditure			
12.	002 Scheme under Disaster Mitigation Fund (20per cent of SDRMF) [DM]			
	O 31,200.00	31,200.00	..	(-) 31,200.00
	80 General			
	102 Management of Natural Disasters, Contingency Plans in disaster prone areas			
	State Development Schemes			
13.	019 Early warning dissemination system [DM]			
	O 151.40	151.40	..	(-) 151.40
	800 Other Expenditure			
	Administrative Expenditure			
14.	011 Other items and for Other Departments [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 200.00	200.00	..	(-) 200.00
15.	018 Repairs of Educational Institutions and repairs/ replacement of furniture of those institutions affected by natural calamities [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] to Education Deptt. [DM]			
	O 100.00	100.00	..	(-) 100.00

Reasons for non-utilization of entire budget provision have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2235 Social Security and Welfare				
	<i>60 Other Social Security and Welfare Programmes</i>			
	200 Other Programmes			
Administrative Expenditure				
16.	042 Ex-gratia payments to the families of indigent victims due to death on different disasters [DM]			
	O 2,042.66	2,042.66	822.25	(-) 1,220.41
17.	057 Payment of one time Ex-gratia on Demobilisation to the Volunteers of WBNVF [DM]			
	O 339.90	339.90	158.69	(-) 181.22
2245 Relief on Account of Natural Calamities				
	<i>02 Floods, Cyclones etc.</i>			
	101 Gratuitous Relief			
Administrative Expenditure				
18.	002 Supply of Food / Milk to affected persons [Under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 1,500.00	1,500.00	509.74	(-) 990.26
19.	003 Supply of Food and Clothing and Garments to affected persons [Under Response and Relief (Out of 40per cent of SDRMF)] [DM]			
	O 18,000.00	18,000.00	4,499.62	(-) 13,500.38
	111 Ex-gratia payments to bereaved families			
Administrative Expenditure				
20.	001 Ex gratia payments to families of dead/missing persons to flood, cyclone etc. [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] [DM]			
	O 3,000.00	3,000.00	705.75	(-) 2,294.25
21.	002 Payment of Ex-gratia to the next of kin of the deceased due to COVID-19 death [under Recovery & Restoration (Out of 30 per cent of SDRMF)] SDRMF [DM]			
	O 500.00	500.00	3.00	(-) 497.00
	112 Evacuation of population			
Administrative Expenditure				
22.	002 Rescue of marooned people affected by flood cyclone tornado etc and set-up of Relief Camps/Centres including Relief Contingency [under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 6,000.00	6,000.00	2,483.43	(-) 3,516.57
23.	003 Supply of Tarpalins etc. [under Response and Relief (Out of 40 per cent of SDRMF)] [DM]			
	O 18,000.00	18,000.00	7,713.61	(-) 10,286.39

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
113	Assistance for repairs/reconstruction of Houses			
Administrative Expenditure				
24.	001 Assistance for repair / reconstruction of damaged dwelling houses [Under Recovery & Restoration (Out of 30 per cent of SDRMF)] [DM]			
	O 25,030.00	25,030.00	2,759.13	(-) 22,270.87
25.	002 Maintenance and Repair of Flood/Cyclone Shelters [Under Preparedness and Capacity Building (Out of 10 per cent of SDRMF)] [DM]			
	O 545.00	545.00	50.28	(-) 494.72
122	Repairs and restoration of damaged Irrigation and flood control works			

Administrative Expenditure

26.	003 Emergency repair of flood protective embankments [Under Response and Relief (Out of 40 per cent of SDRMF) to I.W. Deptt.] [DM]			
	O 10,000.00	10,000.00	95.64	(-) 9,904.36
80	General			
102	Management of Natural Disasters, Contingency Plans in disaster prone areas			

Administrative Expenditure

27.	003 Expenditure for training to cope-up with disasters [Under Preparedness and Capacity Building (Out of 10 per cent of SDRMF)] [DM]			
	O 15,010.00	15,010.00	51.61	(-) 14,958.39

State Development Schemes

28.	002 Awareness Campaign on Disaster Management Activities [DM]			
	O 400.00	400.00	49.11	(-) 350.89

Reasons for saving in the above sub-heads have not been intimated (June 2025).

2235 Social Security and Welfare

60 Other Social Security and Welfare Programmes

200 Other Programmes

State Development Schemes

29.	003 Computerisation of Disaster Management System in Relief Deptt. [DM]			
	O 500.00	481.92	251.95	(-) 229.97
	R (-) 18.08			

Reduction of fund through re-appropriation to other head of account was required for Supply, Installation, Testing and commissioning of Wi-Fi data etc. and Internet leased line connectivity. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			
	Administrative Expenditure			
30.	017 Expenditure for Gratius Relief [DM]			
	O 3,601.64 }			
	R (-) 2,202.33 }	1,399.31	65.43	(-) 1,333.88

Reduction of fund through surrender and re-appropriation to other head of account was required for procurement of LDPE/LLDPE tarpaulins clothing & garments including related testing charges under MLA Quota during Durga Puja and Eid; disbursement of special relief in cash in lieu of kind to Behala oil victims and towards vehicle hiring charges for sending relief materials under MLA Quota Durga Puja 2024. However, reasons for overall saving have not been intimated (June 2025).

2245 Relief on Account of Natural Calamities

80 General

102 Management of Natural Disasters, Contingency Plans in disaster prone areas

State Development Schemes

31.	007 Strengthening of State Disaster Management Authority (SDMA) and District Disaster Management Authority (DDMA) [DM]			
	O 173.62 }			
	R (-) 7.11 }	166.51	52.59	(-) 113.92

Reduction of fund through surrender to other head of account was required for payment of 24x7 Technical Manpower Support of three persons for one year during 2024-2025. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2245 Relief on Account of Natural Calamities			
	80 General			
	102 Management of Natural Disasters, Contingency Plans in disaster prone areas			
	State Development Schemes (Central Assistance)			
32.	005 Project Management and Implementation Support (Component-C & D) (Central Share) OCASPS [DM]			
	O 4,379.28	1,116.68	16.66	(-) 1,100.02
	R (-) 3,262.60			

Specific reasons for reduction of fund of an amount of ₹3,258.30 lakh have not been intimated. Reduction of fund of ₹4.30 lakh was required for payment of remunerations of the consultants and other administrative expenditure for SPIU, NCRMP upto 30.09.2024. Reasons for overall saving have not been intimated (June 2025).

2070 Other Administrative Services

00

106 Civil Defence

State Development Schemes

33.	002 Purchase of modern equipment like rescue toy, boats etc. for Water Wing of Civil Defence & West Bengal Civil Emergency Force. [DM]			
	O 911.27	841.45	201.83	(-) 639.62
	R (-) 69.82			

Specific reasons for reduction of fund through re-appropriation to other head of account by 69 lakh have not been intimated. ₹0.82 lakh was re-appropriation from this head to meet up expenses towards food allowances for Civil Defense Volunteers deployed from WBCEF, Howrah for Gangasagar Mela, 2025. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

(vi) Excess occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	Administrative Expenditure			
34.	004 Directorate of Relief and District Establishment (Relief) [DM]			
	O 6,061.87 } R 52.32 }	6,114.19	6,394.68	+280.49
	60 Other Social Security and Welfare Programmes			
	200 Other Programmes			

Administrative Expenditure

35.	011 Expenditure on account of distribution of clothing etc. among the indigent persons through M.L.As [DM]			
	O 257.50 } R 4.00 }	261.50	6,178.71	+5,917.21

Enhancement of fund through re-appropriation was required for payment of outstanding hiring charges for Malda Zonal Godown and towards vehicle hiring charges for sending relief materials under MLA quota Durga-puja Festival, 2024. However, reasons for overall excess have not been intimated (June 2025).

2245 Relief on Account of Natural Calamities

- 07 Disaster Management
- 101 Disaster Mitigation

Administrative Expenditure

36.	007 Assistance to State from National Disaster Mitigation Fund [DM]			
	S 0.01	0.01	15,000.00	+14,999.99

Fund was created through token supplementary grant for newly opened head for Assistance to State from National Disaster Mitigation Fund. Reasons for excess have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2070 Other Administrative Services			
	00			
	800 Other Expenditure			
	Administrative Expenditure			
37.	033 National Volunteer Force District Batallions Bangia Agragami Dal-1st Biskarma Battalion. [DM]			
	O 1,208.59	1,208.59	1,563.08	+354.49
38.	034 National Volunteer Force District Battalion Bangia Agragami Dal-2nd Biswakarma Battalion. [DM]			
	O 1,095.31	1,095.31	1,435.13	+339.82
	2251 Secretariat-Social Services			
	00			
	090 Secretariat			
	Administrative Expenditure			
39.	004 Department of Relief [DM]			
	O 752.96	752.96	848.98	+96.02
Reasons for excess in the above sub-heads have not been intimated (June 2025).				
	2245 Relief on Account of Natural Calamities			
	80 General			
	103 Assistance to States from National Disaster Response Fund			
	State Development Schemes			
40.	002 Transfer to Reserve Funds and Deposit Accounts from National Disaster Response Fund (NDRF) [DM]			
	..		8,477.10	+8,477.10

Reasons for incurring expenditure without any budget provision have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

STATE DISASTER RISK MANAGEMENT FUND (SDRMF)

As per recommendation of the 15th Finance Commission (XV FC) and as accepted by the Central Government, a basic fund for States as State Disaster Risk Management Fund (SDRMF) was created in 2020-21 under section 48 (1) (a) of the Disaster Management Act, 2005 for disaster response & disaster mitigation. The SDRMF would comprise of already existing State Disaster Response Fund (SDRF) and State Disaster Mitigation Fund (SDMF). The amount received on account of State Disaster Risk Management Fund will be required to be apportioned into 80:20 basis to SDRF & SDMF.

The SDRF and SDMF would be constituted in the Public Account under the Reserve Fund bearing interest in the Major Head 8121-General & other Reserve Fund -00-122 & 8121-General & other Reserve Fund -00-130 respectively in the accounts of the State Government. The Government of India will contribute 75 per cent of the total yearly allocation in the form of a non-plan grant & the balance 25 per cent will be contributed by the State Government concerned.

During the year 2024-2025, the State Government received ₹1,170.00 crore as Central Government's share (₹936.00 crore towards SDRF & ₹234.00 crore towards the SDMF). The State Government's share during the year was ₹390.00 crore (₹312.00 crore towards SDRF & ₹78.00 crore towards SDMF). The State Government transferred ₹2,068.65 crore to the Fund. (Major Head 8121-122-SDRF: ₹1,643.93 crore including interest of ₹395.93 crore (₹370.98 crore interest transferred by Government and ₹24.95 crore earned from investment) & Major Head 8121-130-SDMF: ₹424.72 crore including interest of ₹112.72 crore transferred by Government. In addition, state received ₹84.77 crore and ₹150.00 crore as assistance from Central Government towards SDRF and SDMF respectively. The state government incurred expenditure of ₹144.38 crore from the consolidated fund under the Major Head of Account: 2245-Disaster Management during 2024-2025 which was met from SDRF (₹144.38 crore) & SDMF (₹0.00 crore).

Details of expenditure would be reflected in Statement no. 15 of the Finance Accounts under the Major Head "2245-Relief on Account of Natural Calamities". Similarly details of Receipts and Disbursements to/from the Fund have been reflected in Statement No. 21 of the Finance Accounts 2024-2025.

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2070	Other Administrative Services			
00				
106	Civil Defence			
Administrative Expenditure				
41.	012 Air Raid Precaution-Direction and Organisation [DM]			
	O	5,087.39	5,017.45	6,070.10
	R	(-) 69.94		
				+1,052.64

Reduction of fund through re-appropriation to other head of account was required for annual maintenance for upkeepment of electrical installation, WBNVF Training Centre, Coochbehar; for electricity charges; outstanding hiring charges for Malda Zonal godown and renewal of internet leased line for WBCEF. Reasons for overall excess have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Revenue (*Charged*)

(i) The application closed with a saving of ₹437.60 lakh & which is 0.90 per cent of the total budget provision in this section and is within permissible limit of 5 per cent.

(ii) Supplementary provision of ₹28,807 lakh was required for payment of interest on State Disaster Response Fund and State Disaster Mitigation Fund

(iii) Saving occurred mainly under:

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
2049	Interest Payments			
05	Interest on Reserve Funds			
105	Interest on General and other Reserve Funds			

Administrative Expenditure

42.	002	Interest on State Disaster Response Fund [DM]			
		O 16,120.27	37,366.00	37,097.62	(-) 268.38
		S 21,245.73			
43.	005	Interest on State Disaster Mitigation Fund [DM]			
		O 3,879.73	11,441.00	11,271.77	(-) 169.23
		S 7,561.27			

Enhancement of fund through supplementary provision was required for payment of interest on State Disaster Response Fund and State Disaster Mitigation Fund. However, reasons for overall saving have not been intimated (June 2025).

Capital (Voted)

(i) The grant closed with a saving of ₹16,627.99 lakh (92.58 per cent of the total budget provision).

(ii) Out of such saving, department surrendered ₹80.41 lakh only during the year.

(iii) Token supplementary provision of ₹0.03 lakh was required for newly opened heads of accounts under '4235' opened procurement of Motor vehicles, Machinery and Equipment/ Tools and Plants and other Capital expenditure for State Disaster Response Team.

(iv) Similar Saving of ₹16,627.99 lakh was noticed during 2023-2024 (92.58 per cent of total budget provision).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4070 Capital Outlay on other Administrative Services			
	00			
	800 Other Expenditure			
State Development Schemes				
44.	017 Purchase of vehicles / Ambulances for different units of CD, HG & NVF [DM]			
	O 95.00	387.70	..	(-) 387.70
	R 292.70			

Enhancement of fund through re-appropriation was required to enable the administrative department to finance the instant project. However, reasons for non-utilization of total budget provision have not been intimated (June 2025).

4059 Capital Outlay on Public Works

01 Office Buildings

051 Construction

State Development Schemes

45.	017 Relief and Welfare (Relief) [DM]			
	O 83.00	83.00	..	(-) 83.00
	60 Other Buildings			
	051 Construction			

State Development Schemes (Central Assistance)

46.	012 Construction of Multi-Purpose Cyclone Shelter (MPCS) (Component-B) (Central Share) OCASPS [DM]			
	O 620.72	620.72	..	(-) 620.72

Reasons for non-utilization of entire budget provision have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4059 Capital Outlay on Public Works			
	60 Other Buildings			
	051 Construction			

State Development Schemes

47.	002 Construction of Relief Godowns/Stores at District Level [DM]			
	O	2,673.15	2,673.15	295.64
				(-) 2,377.51

4216 Capital Outlay on Housing

01	Government Residential Buildings
106	General Pool Accommodation

State Development Schemes

48.	087 Construction of Boundary Wall, Administrative Building, Barrack, Quarter etc. for WBNVF [DM]			
	O	2,525.00	2,525.00	523.15
				(-) 2,001.85

Reasons for saving in the above sub-heads have not been intimated (June 2025).

4216 Capital Outlay on Housing

01	Government Residential Buildings
106	General Pool Accommodation

State Development Schemes

49.	081 Construction of Guest Houses at different Units /Centres of CD, HG& NVF [DM]			
	O	620.00		
	R	(-) 230.17	389.83	..
				(-) 389.83

Reduction of fund through re-appropriation was required for procurement of vehicles. However, reasons for non-utilization of residual budget have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

Sl. No.	Head	Total grant	Actual expenditure (₹in lakh)	Excess (+) Saving (-)
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4235 Capital Outlay on Social Security and Welfare

60 Other Social Security and Welfare Programmes

001 Direction and Administration

State Development Schemes

50.	002	Purchase of modern equipment like rescue toy, boats etc. for Water Wing of Civil Defence & West Bengal Civil Emergency [DM]			
		O 6,200.00			
		R (-) 292.70	5,907.30	181.27	(-) 5,726.03

Reduction of fund through re-appropriation was required to enable the administrative department to finance the instant project. However, reasons for overall saving have not been intimated (June 2025).

4216 Capital Outlay on Housing

01 Government Residential Buildings

106 General Pool Accommodation

State Development Schemes

51.	086	Construction of Boundary Wall, Administrative Building of WCD, WBCEF & Civil Defence Organisation [DM]			
		O 5,105.00			
		R (-) 4,000.00	1,105.00	220.62	(-) 884.38

Reduction of fund through supplementary and surrender was required for procurement of equipment, communication item, vehicles and towards supply and installation, testing and commissioning of CCTV Surveillance System and allied infrastructure for West Bengal Civil Emergency Force at Howrah & Belur Campus. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 73 DISASTER MANAGEMENT AND CIVIL DEFENCE

(v) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4070 Capital Outlay on other Administrative Services			
	00			
	001 Direction and Administration			
	Administrative Expenditure			
52.	019 Procurement of IT products and related items [DM]			
	O	20.00	20.00	112.06
				+92.06

Reasons for excess in the above sub-heads have not been intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2235 Social Security and Welfare			
2236 Nutrition			
2250 Other Social Services			
2251 Secretariat-Social Services			
Voted -			
Original 2,65,08,75,76 }	3,50,94,65,47	3,92,49,45,62	+41,54,80,15
Supplementary 85,85,89,71 }			
Amount surrendered during the year (31 March 2025)			9,83,06

CAPITAL -

Major Head

4235 Capital Outlay on Social Security and Welfare

Voted -					
Original	81,86,00	}	89,33,17	1,02,91,86	+13,58,69
Supplementary	7,47,17				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments –

- (i) As per PFMS, an amount of ₹3,77,70,55 thousand was lying unspent in the SNA Bank Accounts of the department as on 31.03.2025.
- (ii) During the year department incurred expenditure of ₹1,26,87 thousand which falls under New Service and an amount of ₹60,62 thousand under New Instrument of Service which stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) Expenditure under this section exceeded the grant by ₹4,15,480.15 lakh (actual ₹41,54,80,14,973) that requires regularization by the State Legislature.
- (ii) In view of the excess of ₹4,15,480.15 lakh, surrender of ₹983.06 lakh transpires to be inappropriate.
- (iii) Supplementary provision of ₹8,58,589.71 lakh proved to be insufficient to cover such excess.

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE**(iv) Excess occurred as under:**

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare				
	02 Social Welfare				
	103 Women's Welfare				
	State Development Schemes				
1.	068 Implementation of Rupashree Prakalpa [WC]				
	O 40,439.50	}	46,393.79	47,123.70	+729.91
	R 5,954.29				
	789 Special Component Plan for Scheduled Castes				
	State Development Schemes				
2.	058 Implementation of Rupashree Prakalpa [WC]				
	O 20,000.00	}	22,040.00	22,221.00	+181.00
	R 2,040.00				
3.	059 Manabik Scheme under Jai Bangla (JAIBANGLA) [WC]				
	O 17,000.00	}	18,839.31	23,168.12	+4,328.81
	R 1,839.31				
	796 Tribal Areas Sub-Plan				
	State Development Schemes				
4.	055 Implementation of Rupashree Prakalpa [WC]				
	O 10,000.00	}	10,510.00	10,591.00	+81.00
	R 510.00				
5.	056 Manabik Scheme under Jai Bangla [WC]				
	O 4,000.00	}	4,459.83	5,386.19	+926.36
	R 459.83				

Enhancement of fund through re-appropriation was required for various expenditures of Rupashree Prakalpa and additional fund for payment of Manabik Pension, Old Age Pension and Widow Pension under Jai Bangla. However, reasons for overall excess have not been intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235	Social Security and Welfare			
	02	Social Welfare			
	103	Women's Welfare			
	State Development Schemes				
6.	076	Lakshmir Bhandar [WC]			
	O	8,80,005.00	15,69,148.51	17,35,344.41	+1,66,195.90
	S	6,89,049.70			
	R	93.81			
	Enhancement of fund through supplementary grant and re-appropriation was required for various expenditures of Lakshmir Bhandar. However, reasons for overall excess have not been intimated (June 2025).				
	2235	Social Security and Welfare			
	02	Social Welfare			
	102	Child Welfare			
	State Development Schemes (Central Assistance)				
7.	087	Mission VATSALYA (erstwhile ICPS) (Central Share) (OCASPS) [WC]			
	O	250.00	250.00	1,707.39	+1,457.39
8.	095	Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (Central Share) [WC]			
	O	34,296.50	34,296.50	34,673.40	+376.90
	789	Special Component Plan for Scheduled Castes			
	State Development Schemes				
9.	005	Grants-in-aid to Voluntary Organisations for Welfare of Children in Need of Care and Protection [WC]			
	O	55.00	55.00	279.34	+224.34
10.	016	Establishment of I.C.D.S. Project [WC]			
	O	20,700.00	20,700.00	45,535.34	+24,835.34
11.	073	Widow Pension Scheme under Jai Bangla [WC]			
	O	53,000.00	53,000.00	58,654.23	+5,654.23
	796	Tribal Areas Sub-Plan			
	State Development Schemes				
12.	021	Establishment of I.C.D.S. Project [WC]			
	O	12,400.00	12,400.00	23,875.28	+11,475.28

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
13.	073 Widow Pension Scheme under Jai Bangla [WC]			
	O 11,000.00	11,000.00	13,483.97	+2,483.97
14.	078 Lakshmir Bhandar [WC]			
	O 1,10,000.00	1,10,000.00	1,74,771.37	+64,771.37

2236 Nutrition

02 Distribution of Nutritious Food and Beverages

789 Special Component Plan for Scheduled Castes

State Development Schemes (Central Assistance)

15.	008 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (Central Share) [WC]			
	O 21,129.00	21,129.00	26,728.95	+5,599.95
	796 Tribal Areas Sub-Plan			

State Development Schemes (Central Assistance)

16.	008 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (Central Share) (OCASPS) [WC]			
	O 4,150.00	4,150.00	4,498.94	+348.94

Reasons for excess in the above sub-heads have not been intimated (June 2025).

2235 Social Security and Welfare

02 Social Welfare

102 Child Welfare

State Development Schemes

17.	006 Grants-in-aid to Voluntary Organisations for Welfare of Children in Need of Care and Protection [WC]			
	O 150.00	150.00	666.02	+516.02
	S 50.00			
	R (-) 50.00			

Supplementary provision was required for Grants-in-aid to Voluntary Organisations for Welfare of Children in need of care and protection. Reduction of fund through re-appropriation was required to meet various expenditures of WBCPCR. However, reasons for overall excess have not been intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	101 Welfare of Handicapped			
	State Development Schemes			
18.	039 Manabik Scheme under Jai Bangla [WC]			
	O 45,000.00	57,435.49	61,288.16	+3,852.67
	S 7,070.83			
	R 5,364.66			

Supplementary provision was required for Manabik Scheme under Jai Bangla. Enhancement of fund through re-appropriation was required for making payment of Manabik Pension, Old Age Pension and Widow Pension under Jai Bangla Scheme. However, reasons for overall excess have not been intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	001 Direction and Administration			
	Administrative Expenditure			
19.	012 Directorate of ICDS [WC]			
	O 20,331.78	24,487.41	24,816.46	+329.05
	S 4,167.18			
	R (-) 11.55			

Supplementary provision was required for establishment charges of ICDS. Reduction of fund through re-appropriation and surrender was required to meet up the requirement of CV, WB of various homes and headquarters, pending bills for office vehicles and disbursement of monthly emolument and Ad- hoc bonus to Contractually engaged Software developers under Lakshmir Bhandar Scheme. However, reasons for overall excess have not been intimated (June 2025).

	2235 Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	State Development Schemes			
20.	020 Establishment of I.C.D.S. Project [WC]			
	O 5,950.00	44,742.77	54,145.97	+9,403.20
	S 38,792.77			

103 Women's Welfare

State Development Schemes (Central Assistance)

21.	085 One stop Centre under SAMBAL sub scheme of Mission Shakti (Central Share) (3979) [WC]			
	O 50.00	225.73	641.93	+416.20
	S 175.73			

State Development Schemes

22.	073 Widow Pension Scheme under Jai Bangla [WC]			
	O 1,40,000.00	1,50,093.00	1,69,558.60	+19,465.60
	S 10,093.00			

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head		Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)	
	789	Special Component Plan for Scheduled Castes				
State Development Schemes						
23.	078	Lakshmir Bhandar [WC]				
		O	4,50,000.00	5,30,979.90	6,87,495.04	+1,56,515.14
		S	80,979.90			

2236 Nutrition

02 *Distribution of Nutritious Food and Beverages*

789 Special Component Plan for Scheduled Castes

State Development Schemes

24.	009	Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (State Share) [WC]			
		O 15,850.00	18,720.89	26,728.95	+8,008.06
		S 2,870.89			

Supplementary provision was required for establishment charges of ICSS, one stop centre under SAMBAL, Widow Pension Scheme under Jai Bangla, Lakshmir Bhandar and Anganwadi Services under Anganwadi and POSHAN 2.0. However, reasons for overall excess have not been intimated (June 2025).

2235 Social Security and Welfare

02 *Social Welfare*

200 Other Programmes

State Development Schemes (Central Assistance)

25.	037	National Action Plan for Drug Demand Reduction (NAPDDR) OCASPS [WC]			
			..	115.00	+115.00

Reasons for incurring expenditure without any budget provision and final excess have not been intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

(v) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	104 Welfare of Aged, Infirm and Destitute			
	Administrative Expenditure			
26.	006 Non-Institutional Services for prevention of Child Beggary [WC]			
	O 412.85	413.08	326.04	(-) 87.04
	R 0.23			

Enhancement of fund through re-appropriation was required towards payment of rent of Behala Agradut Club where 2nd Unit of ECJB&V is housed. However, reasons for overall saving have not been intimated (June 2025).

2235 Social Security and Welfare

02 Social Welfare

102 Child Welfare

State Development Schemes (Central Assistance)

27.	082 Information, Education & Communication (IEC) Component under Umbrella ICDS - Anganwadi Services(Saksham Anganwadi and POSHAN 2.0) (60:40) (Central Share) [WC]			
	O 210.00	210.00	..	(-) 210.00
28.	083 Assistance for Continuation of ICDS Training Programme - Anganwadi Workers(Saksham Anganwadi and POSHAN 2.0) (60:40) (Central Share) [WC]			
	O 90.00	90.00	..	(-) 90.00
29.	089 National Creche Scheme under Saksham Anganwadi and POSHAN 2.0 (60:30:10) (Central Share) [WC]			
	O 200.00	200.00	..	(-) 200.00
30.	093 Poshan Abhiyaan (including erstwhile NNM) under Saksham Anganwadi and POSHAN 2.0 (80:20) (Central Share) [WC]			
	O 3,950.00	3,950.00	..	(-) 3,950.00

State Development Schemes

31.	086 Assistance for Continuation of ICDS Training Programme - Anganwadi Workers(Saksham Anganwadi and POSHAN 2.0) (60:40) (State Share) [WC]			
	O 325.00	325.00	..	(-) 325.00
32.	094 Poshan Abhiyaan (including erstwhile NNM) under Saksham Anganwadi and POSHAN 2.0 (80:20) (State Share) [WC]			
	O 200.00	200.00	..	(-) 200.00

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	103 Women's Welfare			
	State Development Schemes (Central Assistance)			
33.	083 Samarthya under Shakti Sadan [Mission Shakti] [3980] (Central Share) [WC]			
	O 500.00	500.00	..	(-) 500.00

State Development Schemes

34.	084 Samarthya under Shakti Sadan [Mission Shakti] [3980] (State Share) OCASPS [WC]			
	O 500.00	500.00	..	(-) 500.00

789 Special Component Plan for Scheduled Castes

State Development Schemes

35.	082 Information, Education & Communication (IEC) Component under Umbrella ICDS - Anganwadi Services (Saksham Anganwadi and POSHAN 2.0) (60:40) (State Share) [WC]			
	O 100.00	100.00	..	(-) 100.00

2236 Nutrition

02 Distribution of Nutritious Food and Beverages

101 Special Nutrition programmes

Administrative Expenditure

36.	002 Assistance to Destitute Children of Govt. Homes under Special Nutrition Programme [WC]			
	O 306.00	306.00	..	(-) 306.00

Reasons for non-utilization of entire fund in the above sub-heads have not been intimated (June 2025).

2235 Social Security and Welfare

02 Social Welfare

103 Women's Welfare

37.	091 One Stop Center under SAMBAL (SNA-SPARSH) [WC]			
	S 150.00	150.00	..	(-) 150.00

Creation of fund through supplementary provision was required for Samarthya under Shakti Sadan, one stop centre under SAMXAL-AWC Creches of PALNA under SNA- SPARSH. However, reasons for non-utilization of entire budget provision in the above sub head have not intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	Administrative Expenditure			
38.	001 Govt. of India's Crash Programme of Nutrition for children [WC]			
	O 13,244.12	13,244.12	11,722.98	(-) 1,521.14
	State Development Schemes (Central Assistance)			
39.	103 Non-Institutional Care-Sponsorship/ Foster Care/ After Care under Mission Vatsalya (Central Share) OCASPS [WC]			
	O 400.00	400.00	277.20	(-) 122.80
40.	105 Swachhata Action Plan (SAP) under Mission Vatsalya (Central Share) OCASPS [WC]			
	O 200.00	200.00	42.58	(-) 157.42
	State Development Schemes			
41.	088 Mission VATSALYA (erstwhile ICPS) (State Share) (OCASPS) [WC]			
	O 1,450.00	1,450.00	1,138.26	(-) 311.74
42.	096 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (State Share) [WC]			
	O 31,021.50	31,021.50	23,115.60	(-) 7,905.90
	103 Women's Welfare			
	Administrative Expenditure			
43.	006 Establishment of Border Area Projects under West Bengal Social Welfare Advisory Board [WC]			
	O 219.23	219.23	126.31	(-) 92.92
	104 Welfare of Aged, Infirm and Destitute			
	State Development Schemes			
44.	035 Capacity Building for frontline workers for providing services to vulnerable (State Share of EAP-World Bank) EAP[WC]			
	O 5,000.00	5,000.00	8.26	(-) 4,991.74
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes (Central Assistance)			
45.	087 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40)(Central Share) [WC]			
	O 17,541.00	17,541.00	11,531.64	(-) 6,009.36
46.	094 Swachhata Action Plan (SAP) under Mission Vatsalya (Central Share) OCASPS [WC]			
	O 150.00	150.00	14.60	(-) 135.40

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure	Excess (+) Saving (-)
			(₹ in lakh)	
State Development Schemes				
47.	088 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (State Share) [WC]			
	O 11,167.50	11,167.50	7,687.76	(-) 3,479.74
	796 Tribal Areas Sub-Plan			
State Development Schemes (Central Assistance)				
48.	083 Mission VATSALYA (erstwhile ICPS) (Central Share) (OCASPS) [WC]			
	O 250.00	250.00	146.35	(-) 103.65
49.	087 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (Central Share) [WC]			
	O 4,566.50	4,566.50	2,844.90	(-) 1,721.60
State Development Schemes				
50.	088 Umbrella ICDS-Anganwadi Services under Saksham Anganwadi and POSHAN 2.0(60:40) (State Share) [WC]			
	O 4,550.00	4,550.00	1,896.60	(-) 2,653.40
2236 Nutrition				
<i>02 Distribution of Nutritious Food and Beverages</i>				
101 Special Nutrition programmes				
State Development Schemes (Central Assistance)				
51.	026 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (Central Share) [WC]			
	O 61,995.00	61,995.00	54,832.76	(-) 7,162.24
State Development Schemes				
52.	028 Wheat Based Nutrition Programme (State Share) under Saksham Anganwadi and POSHAN 2.0 (OCASPS) [WC]			
	O 5,308.20	5,308.20	4,624.43	(-) 683.77
53.	029 Programme of Nutrition for children [WC]			
	O 2,100.00	2,100.00	1,646.45	(-) 453.55
	796 Tribal Areas Sub-Plan			
State Development Schemes				
54.	009 Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (State Share) (OCASPS) [WC]			
	O 6,960.30	6,960.30	4,498.94	(-) 2,461.36

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2235 Social Security and Welfare			
	02 Social Welfare			
	103 Women's Welfare			
	State Development Schemes			
55.	026 Implementation of Kanyashree Prakalpa [WC]			
	O 56,585.00	56,380.57	56,233.95	(-) 146.62
	R (-) 204.43			
	104 Welfare of Aged, Infirm and Destitute			
	Administrative Expenditure			
56.	001 Control of Vagrancy			
	O 1,505.60	1,474.31	1,286.60	(-) 187.71
	R (-) 31.29			
	State Development Schemes			
57.	028 Old Age Pension Scheme under Jai Bangla [WC]			
	O 2,70,000.00	2,69,886.33	2,56,651.82	(-) 13,234.51
	R (-) 113.67			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
58.	049 Implementation of Kanyashree Prakalpa [WC]			
	O 25,000.00	16,500.00	16,610.75	+110.75
	R (-) 8,500.00			

Reduction of fund through re-appropriation and surrender was required in the above sub-heads for various expenditures under Rupashree Prakalpa; various expenditures to contractual protection officers, expenditures for cars used by various officers of Admin depts., to meet up pending bill of security agency for seventeen homes under control of DCRT WB; various expenditures under Lakshmi Bhandar scheme and towards disbursement of financial assistance to the beneficiaries Rupashree Prakalpa. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2235 Social Security and Welfare

02 Social Welfare

789 Special Component Plan for Scheduled Castes

State Development Schemes

59.	074	Old Age Pension Scheme under Jai Bangla [WC]		
		O 80,095.00	72,431.20	72,431.20
		R (-) 7,663.80		..

Reduction of fund through re-appropriation to other heads of account was required for additional fund for making payment of Manabik Pension, old Age Pension and Widow Pension under Jai Bangla Scheme.

2236 Nutrition

02 Distribution of Nutritious Food and Beverages

101 Special Nutrition programmes

State Development Schemes

60.	027	Anganwadi Services (including erstwhile SNP) under Saksham Anganwadi and POSHAN 2.0 (50:50) (State Share) [WC]		
		O 41,400.00	65,799.30	54,832.76
		S 24,399.30		(-) 10,966.54

Supplementary provision was required for Anganwadi Services under Saksham Anganwadi; and POSHAN 2.0. However, reasons for overall saving have not been intimated (June 2025).

2235 Social Security and Welfare

02 Social Welfare

789 Special Component Plan for Scheduled Castes

State Development Schemes

61.	048	Implementation of Kanyashree Prakalpa [WC]		
		O 55,865.20	55,105.00	55,648.67
		R (-) 760.20		+543.67

Reason for reduction of fund through surrender and for overall excess in the above sub-head have not been intimated (June 2025).

Capital (Voted)

(i) Expenditure under this section exceeded the grant by ₹1,358.69 lakh (actual: 13,58,69,040) that requires regularization by the State Legislature.

(ii) In view of excess expenditure, the Supplementary provision of ₹747.17 lakh proved to be inadequate.

(iii) Excess occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
62.	007 Implementation of RIDF Projects [WC]			
	O 1,200.00	1,200.00	2,516.16	+1316.16
	796 Tribal Areas Sub-Plan			

State Development Schemes

63.	007 Implementation of RIDF Projects [WC]			
	O 400.00	400.00	523.31	+123.31

Reasons for excess in the above sub-heads have not been intimated (June 2025).

4235 Capital Outlay on Social Security and Welfare

02 Social Welfare

102 Child Welfare

State Development Schemes

64.	012 Implementation of RIDF Projects [WC]			
	O 2,500.00	3,234.67	6,231.91	+2,997.24
	S 734.67			

Supplementary provision was required for Implementation of RIDF Projects. However, reasons for overall excess have not been intimated by the department (June 2025).

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE**(iv) Saving occurred as under :**

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	State Development Schemes (Central Assistance)			
65.	015 Construction/Up gradation of AWC building under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (60:40) (Central Share) [WC]			
	O 1,000.00	1,000.00	..	(-) 1,000.00
66.	017 Implementation of 'Swachhta Action Plan (SAP)' under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (3975)(Central share) OCASPS [WC]			
	O 800.00	800.00	..	(-) 800.00
	State Development Schemes			
67.	018 Implementation of 'Swachhta Action Plan (SAP)' under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (3975)(State share) OCASPS			
	O 300.00	300.00	..	(-) 300.00
	796 Tribal Areas Sub-Plan			
	State Development Schemes (Central Assistance)			
68.	008 Construction/Up gradation of AWC building under Anganwadi Services under Saksham Anganwadi and POSHAN 2.0 (60:40) (Central Share) [WC]			
	O 100.00	100.00	..	(-) 100.00
	Reasons for non-utilization of entire fund in the above sub-heads have not been intimated (June 2025).			
	4235 Capital Outlay on Social Security and Welfare			
	02 Social Welfare			
	102 Child Welfare			
	State Development Schemes			
69.	009 Construction/Up gradation of AWC Buildings [WC]			
	O 290.00	290.00	141.92	(-) 148.08
	60 Other Social Security and Welfare Programmes			
	796 Tribal Areas Sub-Plan			
	State Development Schemes			
70.	003 Special Repair & Renovation of Govt. Homes & Buildings [WC]			
	O 250.00	250.00	100.06	(-) 149.94
	Reasons for saving in the above sub-heads have not been intimated (June 2025).			

Grant No. 74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	4235 Capital Outlay on Social Security and Welfare			
	60 Other Social Security and Welfare Programmes			
	800 Other Expenditure			
	State Development Schemes			
71.	003 Special Repair & Renovation of Govt. Homes & Buildings [WC]			
	O 1,000.00	993.69	680.16	(-) 313.53
	R (-) 6.31			

Reduction of fund through re-appropriation was required to meet up expenditure for equipment for purchasing and installation of steel/wooden furniture/interior decoration/other items at the office of DCRT, WB. However, reasons for overall saving have not been intimated (June 2025).

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2058 Stationery and Printing			
2852 Industries			
2853 Non-ferrous Mining and Metallurgical Industries			
3451 Secretariat-Economic Services			
3475 Other General Economic Services			
Voted -			
Original	3,92,21,95		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	3,92,21,95	1,00,56,07	(-) 2,91,65,88
			Nil

**CAPITAL -
Major Head**

4059 Capital Outlay on Public Works			
4070 Capital Outlay on other Administrative Services			
4407 Capital Outlay on Plantations			
4551 Capital Outlay on Hill Areas			
4853 Capital Outlay on Non-Ferrous Mining and Metallurgical Industries			
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
4860 Capital Outlay on Consumer Industries			
4885 Other Capital Outlay on Industries and Minerals			
6857 Loans for Chemical and Pharmaceutical Industries			
6860 Loans for Consumer Industries			
6885 Other Loans to Industries and Minerals			
7465 Loans for General Financial and Trading Institutions			
Voted -			
Original	10,71,53,51		
Supplementary	..		
Amount surrendered during the year (31 March 2025)			
	10,71,53,51	89,25,46	(-) 9,82,28,05
			Nil

Notes and Comments –

(i) During the year department incurred expenditure of ₹10,35,78 thousand and ₹1 thousand that fall under New Service and New Instrument of Service respectively. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of West Bengal Financial Rules.

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Revenue (Voted)

- (i) The grant closed with a saving of ₹29,165.88 lakh (74.36 per cent of the total budget provision).
(ii) No portion of the saving was surrendered by the department during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	30,639.43	77.18
2022-2023	27,674.28	73.38
2021-2022	30,531.86	81.24
2020-2021	51,381.71	88.64
2019-2020	28,761.79	68.08

(iv) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2853 Non-ferrous Mining and Metallurgical Industries			
	02 Regulation and Development of Mines			
	102 Mineral Exploration			

State Development Schemes

1.	007 Expansion of the Directorate of Mines and Minerals [IN]			
	O 314.75	314.25	2.57	(-) 311.68
	R (-) 0.50			

Fund was re-appropriated from above sub-head to provide fund under head of account '2853-02-102-019-13-03-V' towards cost of hiring charges including charges for fuel & lubricant for hired vehicle engaged in the office of M.O. Purulia under DMM during the financial year 2024- 2025. Reasons for saving have not been intimated (June 2025).

2852 Industries

- 08 Consumer Industries
600 Others

State Development Schemes

2.	006 W.B.Industrial Dev.Corp.Ltd. [IN]			
	O 1,300.00	866.68	..	(-) 866.68
	R (-) 433.32			

Fund was reduced through re-appropriation from above sub-head to release fund under head of account '2852-08-600-011-31-02-V' for payment of ex-gratia to the families of unwilling farmers at Singur, Hooghly. Reasons for non-utilization of residual fund have not been intimated (June 2025).

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2058 Stationery and Printing			
	00			
	103 Government Presses			
	State Development Schemes			
3.	006 Renovation and Modernisation of Paper Store Godown at Stationery Office [IN]			
	O 184.80	184.80	..	(-) 184.80
4.	008 Repair and Renovation of Government Press at Cooch Behar [IN]			
	O 404.25	404.25	..	(-) 404.25
5.	009 Repair and Renovation of Government Press at Darjeeling [IN]			
	O 235.40	235.40	..	(-) 235.40
6.	016 Modernisation of Machinery of West Bengal Govt. Press, Alipore [IN]			
	O 413.84	413.84	..	(-) 413.84
	2852 Industries			
	06 Engineering Industries			
	103 Other Engineering Industries			
	State Development Schemes			
7.	002 Assistance for developing Export Infrastructure & other allied activities in the State (ASIDE) [IN]			
	O 525.00	525.00	..	(-) 525.00
	80 General			
	003 Industrial Education-Research and Training			
	State Development Schemes			
8.	003 Setting Up of Extension Centre of the Central Institute of Plastics Engineering and Tools [IN]			
	O 525.00	525.00	..	(-) 525.00
	800 Other Expenditure			
	State Development Schemes			
9.	020 Incentive to Industrial Units in lieu of Power Tariff Concession [IN]			
	O 9,000.00	9,000.00	..	(-) 9,000.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).			

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2058 Stationery and Printing				
	00				
	103 Government Presses				
	Administrative Expenditure				
10.	001 West Bengal Government Press Alipore [IN]				
	O	1,119.33	1,119.33	929.76	(-) 189.57
	State Development Schemes				
11.	004 Modernisation of Raj Bhawan Press [IN]				
	O	346.50	346.50	6.27	(-) 340.23
12.	007 Modernisation of Kadapara Press [IN]				
	O	924.00	924.00	27.03	(-) 896.97
	2852 Industries				
	80 General				
	003 Industrial Education-Research and Training				
	State Development Schemes				
13.	004 Grants for Participation in Trade Fair Industrial Exhibition etc. [IN]				
	O	6,008.04	6,008.04	3,710.75	(-) 2,297.29
	800 Other Expenditure				
	State Development Schemes				
14.	002 State Govt.Grants for Industrial Promotional Activities [IN]				
	O	3,481.79	3,481.79	0.43	(-) 3,481.36
15.	006 Maintenance of Office Premises of Commerce and Industries Department at 4, Abanindranath Tagore Sarani (Camac Street), Kolkata [IN]				
	O	550.00	550.00	160.17	(-) 389.83
16.	008 Scheme for Modernisation and Computerisation of the Department [IN]				
	O	1,350.70	1,350.70	111.94	(-) 1,238.76
17.	009 New incentive scheme for encouraging the setting up of new industrial units [IN]				
	O	8,855.94	8,855.94	645.51	(-) 8,210.43

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2853 Non-ferrous Mining and Metallurgical Industries			
	02 Regulation and Development of Mines			
	102 Mineral Exploration			
State Development Schemes				
18.	016 Reorganisation of Geological Prospecting Branch [IN]			
	O	133.97	4.73	(-) 129.24

Reasons for saving in the above sub-heads have not been intimated (June 2025).

(v) Excess occurred as under :

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3451 Secretariat-Economic Services		
	00		
	090 Secretariat		
Administrative Expenditure			
19.	013 Department of Commerce & Industries [IN]		
	O	1,443.72	+113.34
	R	0.10	
		1,443.82	

Enhancement of fund through re-appropriation was done for payment of Travelling Expenses.
Reasons for excess have not been intimated (June 2025).

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	2852 Industries			
	80 General			
	187 Assistance to Industries/ Companies			
Administrative Expenditure				
20.	001 Payment related towards arbitration [IN]			
		..	602.46	+602.46

Reasons for incurring expenditure without any budget provision have not been intimated (June 2025).

2852 Industries
08 Consumer Industries
600 Others

State Development Schemes

21.	011 (Ex-gratia to the unwilling farmers of Singur, Hooghly) [IN]			
	R	433.32	433.32	433.32
				..

The fund was created neither through Annual Financial Statement, Demands for supplementary Grants nor the expenditure as incurred by drawing an advance from the contingency Fund, rather it was provided through re-appropriation. The department stated that creation of fund through re-appropriation based on actual expenditure was done for payment of ex-gratia to the families of unwilling farmers at Singur, Hooghly for the months from October 2024 to March 2025.

Capital (Voted)

- (i) The grant closed with a saving of ₹98,228.05 lakh (91.67 per cent of the total budget provision).
- (ii) No portion of the saving was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed in the grant during last three years as under :

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	75,077.46	75.07
2022-2023	79,539.62	82.05
2021-2022	59,226.77	64.65

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

(iii) Saving occurred as under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
4059 Capital Outlay on Public Works				
	<i>01 Office Buildings</i>			
	051 Construction			
State Development Schemes				
22.	030 Renovation of Office Building of Raj Bhavan Press [IN]			
	O 288.75	288.75	..	(-) 288.75
23.	031 Renovation of Kadapara Press [IN]			
	O 231.00	231.00	..	(-) 231.00
24.	078 Construction of Office Building for Mining Estate Branch at Asansol [IN]			
	O 115.50	115.50	..	(-) 115.50
4857 Capital Outlay on Chemicals and Pharmaceutical Industries				
	<i>02 Drugs and Pharmaceutical Industries</i>			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
25.	001 West Bengal Pharmaceutical and Phyto Chemical Development Corporation [IN]			
	O 577.50	577.50	..	(-) 577.50
4885 Other Capital Outlay on Industries and Minerals				
	<i>01 Investments in Industrial Financial Institutions</i>			
	190 Investments in Public Sector and Other Undertakings			
State Development Schemes				
26.	002 West Bengal Industrial Development Corporation Ltd [IN]			
	O 115.50	115.50	..	(-) 115.50

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	7465 Loans for General Financial and Trading Institutions				
	00				
	102 Trading Institutions				
	Administrative Expenditure				
27.	003 Loans to West Bengal Mineral Development and Trading Corporation [IN]				
	O	720.00	720.00	..	(-) 720.00
	State Development Schemes				
28.	001 Loans to West Bengal Mineral Development and Trading Corporation [IN]				
	O	6,000.00	6,000.00	..	(-) 6,000.00
	Reasons for non-utilization of entire budget provision in the above sub-heads have not been intimated (June 2025).				
	4860 Capital Outlay on Consumer Industries				
	60 Others				
	600 Others				
	State Development Schemes				
29.	001 Greater Calcutta Gas Supply Corporation Ltd [IN]				
	O	3,465.00	3,465.00	1,800.00	(-) 1,665.00
	4885 Other Capital Outlay on Industries and Minerals				
	60 Others				
	001 Direction and Administration				
	State Development Schemes				
30.	001 Setting up of different industrial parks [IN]				
	O	92,495.09	92,495.09	4,546.41	(-) 87,948.68

Grant No. 75 INDUSTRY, COMMERCE AND ENTERPRISES

Sl. No.	Head	Total grant		Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
6857 Loans for Chemical and Pharmaceutical Industries					
	02 Drugs and Pharmaceutical Industries				
	190 Loans to Public Sector and Other Undertakings				
Administrative Expenditure					
31.	001 Loans to West Bengal Pharmaceutical & Phyto chemical Development Corporation Ltd [IN]				
	O	375.00	375.00	152.83	(-) 222.17
6860 Loans for Consumer Industries					
	60 Others				
	600 Others				
Administrative Expenditure					
32.	001 Loans to Greater Calcutta Gas Supply Corporation [IN]				
	O	2,750.00	2,750.00	2,418.51	(-) 331.49

Reasons for saving in the above sub-heads have not been intimated (June 2025).

Grant No. 76 SCIENCE AND TECHNOLOGY AND BIOTECHNOLOGY (All Voted)

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

Major Head

- 2052 Secretariat-General Services**
2575 Other Special Areas Programmes
3425 Other Scientific Research
3451 Secretariat-Economic Services

Voted -

Original	79,12,41	}	79,12,41	38,38,95	(-) 40,73,46
Supplementary	..				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

(i) During the year department incurred expenditure of ₹3,53,41 thousand which falls under New Instrument of Service. Such expenditure stood unauthorized in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹4,073.46 lakh (51.48 per cent of the total budget provision).
(ii) Out of such saving no amount was surrendered by the department during the year.
(iii) Similar persistent saving was noticed in the grant during the last five years as under :

Saving		
Year	Amount (₹ in lakh)	Percentage
2023-2024	4,317.99	57.33
2022-2023	4,108.58	56.91
2021-2022	3,692.98	52.67
2020-2021	4,778.01	73.11
2019-2020	3,677.32	57.76

(iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3425 Other Scientific Research			
	60 Others			
	001 Direction and Administration			

State Development Schemes

1.	002 Promotion of Biotechnology [BS]			
	O	900.00	}	1,253.30
	R	353.30		
				522.18
				(-) 731.12

Grant No. 76 SCIENCE AND TECHNOLOGY AND BIOTECHNOLOGY

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	200 Assistance to other Scientific bodies			
	State Development Schemes			
2.	011 West Bengal State Council of Science & Technology [BS]			
	O 2,000.00 } R (-) 234.30 }	1,765.70	764.82	(-) 1,000.88
	600 Other Schemes			
	State Development Schemes			
3.	004 e - Governance Initiative [BS]			
	O 150.00 } R (-) 119.00 }	31.00	18.14	(-) 12.86
Fund was withdrawn through re-appropriation from sub-heads at Sl. No. 02 and 03 to the sub-head at Sl No.01 for 1st year payment for procuring Arc GIS suite Software from ESRI India Pvt. Ltd. However, reasons for final saving in the above sub-heads have not been intimated (June 2025).				
	3425 Other Scientific Research			
	60 Others			
	200 Assistance to other Scientific bodies			
	Administrative Expenditure			
4.	017 West Bengal State council of Science & Technology [BS]			
	O 215.00	215.00	123.95	(-) 91.05
	State Development Schemes			
5.	010 Financial Assistance to other Scientific Bodies for undertaking Scientific Projects/Surveys/Research/Training and Science Awareness & Science Popularisation programme [BS]			
	O 3,212.00	3,212.00	1,426.29	(-) 1,785.71
	789 Special Component Plan for Scheduled Castes			
	State Development Schemes			
6.	002 Financial Assistance to other Scientific Bodies for undertaking Scientific Projects/Surveys/Research/Training and Science Awareness & Science Popularisation programme [BS]			
	O 170.00	170.00	1.28	(-) 168.72
Reasons for final saving in the above sub-heads have not been intimated (June 2025).				

Grant No. 76 SCIENCE AND TECHNOLOGY AND BIOTECHNOLOGY

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3425 Other Scientific Research			
	60 Others			
	004 Research and Development			
	State Development Schemes			
7.	042 Support to Professional Bodies [BS]			
	O	100.00	100.00	.. (-) 100.00

Reasons for non-utilization of the entire budget provision in the above sub-head have not been intimated (June 2025).

Grant No. 77 PROGRAMME MONITORING (All Voted)

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

Major Head

3454 Census Surveys and Statistics

Voted -

Original	4,91,57	}	4,91,57	9,00	(-) 4,82,57
Supplementary	..				
Amount surrendered during the year (31 March 2025)					Nil

Notes and Comments -

Revenue (Voted)

- (i) The grant close with a saving of ₹482.57 lakh (98.17 per cent of the total budget provision).
- (ii) Out of such saving no amount was surrendered by the department during the year.
- (iii) Similar persistent saving was noticed during the last four years as under :

Year	Amount (₹ in lakh)	Saving Percentage
2023-2024	477.57	100
2022-2023	458.34	100
2021-2022	451.34	100
2020-2021	439.75	100

- (iv) Saving occurred mainly under :

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3454 Census Surveys and Statistics			
	02 Surveys and Statistics			
	112 Economic Advice and Statistics			
	Administrative Expenditure			
1.	020 Programme Monitoring Department [PG]			
	O	191.57	191.57	9.00
				(-)182.57

No Specific reason for saving in the above sub-head have not been intimated (June 2025).

Grant No. 77 PROGRAMME MONITORING

Sl. No.	Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	3454 Census Surveys and Statistics			
	02 <i>Surveys and Statistics</i>			
	112 Economic Advice and Statistics			
State Development Schemes				
2.	021 Monitoring and review of Implementation of Programmes and Schemes [PG]			
	O	300.00	300.00	..
				(-)300.00

No specific reasons for utilization of entire budget provision have not been intimated (June 2025).

Grant No. 78 NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES (All Voted)

Section and Major Head	Total grant	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2575 Other Special Areas Programmes			
2810 New and Renewable Energy			
3451 Secretariat-Economic Services			
Voted -			
Original	42,12,58		
Supplementary	3,53,79		
		45,66,37	(-) 39,81
Amount surrendered during the year (31 March 2025)			Nil

CAPITAL -
Major Head
4070 Capital Outlay on other Administrative Services
4810 Capital Outlay on New and Renewable Energy

Voted -			
Original	39,51,00		
Supplementary	..		
		39,51,00	(-) 30,93,56
Amount surrendered during the year (31 March 2025)			3,18,49

Notes and Comments –

(i) During the year department incurred an expenditure of ₹201 thousand which falls under New Instrument of Service that stood un-authorized in terms of Article 205 of Constitution of India and Rule 382 of West Bengal Financial Rules.

Revenue (Voted)

(i) The grant closed with a saving of ₹39.81 lakh (0.87 per cent of the total budget provision) which is within the permissible limit of 5 per cent.

Capital (Voted)

(i) The grant closed with a saving of ₹3,093.56 lakh (78.30 per cent of the total budget provision). Similar saving of ₹655.58 lakh (14.29 per cent of the total budget provision) was noticed during 2023-2024.

(ii) Out of such saving ₹318.49 lakh was surrendered by the department which is 10.30 per cent of total saving under this section.

Grant No. 78 NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES

(iii) Saving occurred as under :

Head	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4810 Capital Outlay on New and Renewable Energy

00

600 Others

State Development Schemes

1. 002 Implementation of Solar panels on Government properties [NR]

O	3,950.00	3,631.51	857.24	(-) 2,774.27
R	(-) 318.49			

The Department stated that ₹318.49 lakh was surrendered to provide fund to the Head of Account '2810-02-102-004' for installation of 119 solar pumps in Alipurduar and Birbhum districts. However, reasons for overall savings have not been intimated (June 2025).

Grant No. 79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

Section and Major Head	Total grant or appropriation	Actual expenditure (₹ in thousand)	Excess (+) Saving (-)
REVENUE -			
Major Head			
2852 Industries			
3451 Secretariat-Economic Services			
Voted -			
Original	32,19,58		
Supplementary	..		
	}		
Amount surrendered during the year (31 March 2025)	32,19,58	25,63,78	(-) 6,55,80
			8,25
CAPITAL -			
Major Head			
4070 Capital Outlay on other Administrative Services			
4857 Capital Outlay on Chemicals and Pharmaceutical Industries			
4858 Capital Outlay on Engineering Industries			
4860 Capital Outlay on Consumer Industries			
4875 Capital Outlay on Other Industries			
5075 Capital Outlay on other Transport Services			
6858 Loans for Engineering Industries			
Voted -			
Original	39,00,00		
Supplementary	1		
	}		
Amount surrendered during the year (31 March 2025)	39,00,01	24,89	(-) 38,75,12
			15,97
Charged -			
Original	5,00,00		
Supplementary	..		
	}		
Amount surrendered during the year (31 March 2025)	5,00,00	57	(-) 4,99,43
			Nil

Notes and Comments -

- (i) During the year the department incurred an expenditure of ₹19,27 thousand which falls under New Instrument of Service that stood un-authorised in terms of Article 205 of the Constitution of India and Rule 382 of the West Bengal Financial Rules.

Revenue (Voted)

- (i) The grant closed with a saving of ₹655.80 lakh (20.37 per cent of the total budget provision).
(ii) Out of such saving the department surrendered an amount of ₹8.25 lakh during the year.

Grant No.79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

(iii) Saving occurred mainly under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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2852 Industries

80 General

001 Direction and Administration

Administrative Expenditure

1.	006	Administrative & other incidental Expenses for Companies under Process of Liquidation [PI]			
	O	2,129.95	}	2,117.60	1,518.74
	R	(-) 12.35			
					(-) 598.86

Reduction of fund through re-appropriation and surrender was required for meeting up the expenditure towards payment of security bills in favour of EX-Serviceman Resettlement Society for providing security personnel to Bharat Electrical Industries Limited (BEIL), Behala and Appollo Zipper India Limited (AZIL), towards payment of wages of two attendants posted at the residential office of the Secretary, PE & IR Department, to generate Statement A in AAFS module, towards payment of hired vehicles bills etc. Department stated that saving in the above sub-head occurred as the number of employees was less than that of the previous financial year as a significant number of employees are retiring every year.

2852 Industries

80 General

800 Other Expenditure

State Development Schemes

2.	043	State Share of the DFID Assisted Restructuring of Public Sector Enterprises in West Bengal (EAP) [PI]			
	O	100.00		100.00	10.48
					(-) 89.52

The department stated that the saving in the above head of account occurred due to the number of lives covered under the Insurance Policy was less than the previous Financial year due to death of the beneficiaries.

Grant No.79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

(iv) Excess occurred as under :

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

3451 Secretariat-Economic Services

00

090 Secretariat

Administrative Expenditure

3. 057 Department of Public Enterprises & Industrial Reconstruction [PI]

O	606.39	}	610.49	697.32	+86.83
R	4.10				

Enhancement of fund of ₹6.09 lakh through re-appropriation was required for payment of hired vehicles of the department, to meet the expenditure towards renovation of electrical installation works including air- conditioning system of the department. Reasons for reduction of fund of ₹1.99 lakh through surrender have not been intimated. The department stated that the excess occurred in the above sub- head due to enhancement of the rate of Dearness Allowances, increase in the number of medical claims, and increase in the number of officers.

Capital (Voted)

- (i) The grant closed with a saving of ₹3,875.12 lakh (99.36 per cent of the total budget provision).
- (ii) Out of such saving, the department surrendered an amount of ₹15.97 lakh during the year.
- (iii) Token supplementary provision was obtained by the department to finance a newly opened head of account under the Major Head '4070'.
- (iv) Similar saving was noticed in the grant during the last three years as under:-

Year	Saving	
	Amount (₹ in lakh)	Percentage
2023-2024	4,222.11	68.66
2022-2023	3,851.85	65.03
2021-2022	3,062.71	55.82

Grant No.79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

(v) Saving occurred as under :

Sl. Head No.	Total grant	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
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4857 Capital Outlay on Chemicals and Pharmaceutical Industries

01 Chemical and Pesticides Industries

190 Investments in Public Sector and Other Undertakings

State Development Schemes

4. 008 Durgapur Chemicals Ltd. [PI]

O	3,794.98	}	3,779.01	..	(-) 3,779.01
R	(-) 15.97				

Reduction of fund through surrender in the above sub-head was made for procurement of computers and other related IT products such as photocopier, scanner, development of Web-based application software (Loan Management System) etc. The department stated that the above head of account pertains to payment of current and outstanding Electricity bill and replacement of equipments of Durgapur Chemicals Ltd. Saving in the above sub-head occurred as the Company is closed since November, 2019 and all the outstanding and current electricity bills have been paid using a newly created Head of Account '79-2852-80-001-006-31-02-V'.

Capital (Charged)

- (i) The appropriation closed with a saving of ₹499.43 lakh (99.89 per cent of the total budget provision).
- (ii) Out of such saving, no amount was surrendered by the department during the year.

Grant No. 79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION

(iii) Saving occurred as under :

Sl. No.	Head	Total appropriation	Actual expenditure (₹ in lakh)	Excess (+) Saving (-)
	5075 Capital Outlay on other Transport Services			
	60 Others			
	001 Direction and Administration			
State Development Schemes				
5.	001 Compensation for Land Acquisition [PI]			
	O	500.00	500.00	0.57
				(-) 499.43

No specific reasons for saving in the above sub-head have been intimated by the department.

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025 (Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
1 LEGISLATIVE ASSEMBLY SECRETARIAT			
Revenue			
Voted	2,52	3,65	1,13
Charged	1	..	(-) 1
2 GOVERNOR'S SECRETARIAT			
Revenue			
Charged	8	..	(-) 8
3 COUNCIL OF MINISTERS [HOME (C&E)]			
Revenue			
Voted	56	85	29
4 AGRICULTURAL MARKETING			
Revenue			
Voted	2,46	59,98	57,52
Capital			
Voted	1	3,91	3,90
5 AGRICULTURE			
Revenue			
Voted	4,45,96	83,03,98	78,58,02
Capital			
Voted	..	14	14
6 ANIMAL RESOURCES DEVELOPMENT			
Revenue			
Voted	17,29	1,97,84	1,80,55
7 BACKWARD CLASSES WELFARE			
Revenue			
Voted	1,14,57	13,23,60	12,09,03
Capital			
Voted	1	..	(-) 1

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
8 COOPERATION			
Revenue			
Voted	2,01	33,03	31,02
Capital			
Voted	12	37,59	37,47
Charged	1	..	(-) 1
10 CONSUMER AFFAIRS			
Revenue			
Voted	2,90	6,77	3,87
Capital			
Voted	..	2,55	2,55
11 MICRO, SMALL & MEDIUM ENTERPRISES AND TEXTILES			
Revenue			
Voted	10,02,88	3,10,99	(-) 6,91,89
Capital			
Voted	10,00,00	22,99,02	12,99,02
14 MASS EDUCATION EXTENSION & LIBRARY SERVICES			
Revenue			
Voted	24,65	99,13,86	98,89,21
15 SCHOOL EDUCATION			
Revenue			
Voted	3,96,30,39	8,64,99,39	4,68,69,00
16 ENVIRONMENT			
Revenue			
Voted	2,51,03	3,78	(-) 2,47,25

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
18 FINANCE			
Revenue			
Voted	64,32,60	50,52,82	(-) 13,79,78
Charged	1,60,34	42,17	(-) 1,18,17
19 FIRE & EMERGENCY SERVICES			
Revenue			
Voted	32,98	35,77	2,79
20 FISHERIES			
Revenue			
Voted	59	3,09,21	3,08,62
21 FOOD & SUPPLIES			
Revenue			
Voted	10,31	95,67,10,60	95,67,00,29
Capital			
Voted	3	15,74	15,71
22 FOOD PROCESSING INDUSTRIES AND HORTICULTURE			
Revenue			
Voted	4,06	3,78	(-) 28
Capital			
Voted	1	3	2
23 FORESTS			
Revenue			
Voted	50,09,91	43,73,89	(-) 6,36,02

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
24 HEALTH & FAMILY WELFARE			
Revenue			
Voted	21,71,50	2,13,36,83	1,91,65,33
Charged	1	..	(-) 1
Capital			
Voted	3,00,02	50	(-) 2,99,52
25 PUBLIC WORKS			
Revenue			
Voted	2,09,33,32	1,92,82,32	(-) 16,51,00
Capital			
Voted	8,20,28,79	4,78,06,40	(-) 3,42,22,39
28 HOUSING			
Revenue			
Voted	1,21	17,32	16,11
Capital			
Voted	7,10	19,49,06	19,41,96
30 INFORMATION & CULTURAL AFFAIRS			
Revenue			
Voted	22,62	4,21,06	3,98,44
31 INFORMATION TECHNOLOGY & ELCTRONICS			
Revenue			
Voted	1	..	(-) 1
32 IRRIGATION & WATERWAYS			
Revenue			
Voted	17,88	38,67	20,79
Capital			
Voted	2	4	2

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
33 CORRECTIONAL ADMINISTRATION			
Revenue			
Voted	13,43	5,62	(-) 7,81
34 JUDICIAL			
Revenue			
Voted	80,03	1,09,28	29,25
Charged	2,44	12,81	10,37
Capital			
Voted	1	..	(-) 1
35 LABOUR			
Revenue			
Voted	10,68,88	69,65	(-) 9,99,23
Capital			
Voted	1	..	(-) 1
37 LAW			
Revenue			
Voted	2	29	27
38 MINORITY AFFAIRS & MADRASAH EDUCATION			
Revenue			
Voted	5,93	8,45,06	8,39,13
Capital			
Voted	..	8,40	8,40

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
40 PANCHAYATS & RURAL DEVELOPMENT			
Revenue			
Voted	5,52,50	11,14,99	5,62,49
Capital			
Voted	..	20,56	20,56
41 PARLIAMENTARY AFFAIRS			
Revenue			
Voted	1,01	37,29	36,28
42 PERSONNEL & ADMINISTRATIVE REFORMS			
Revenue			
Voted	74,11	6,09	(-) 68,02
43 POWER			
Revenue			
Voted	48	22	(-) 26
Capital			
Voted	1	..	(-) 1
45 PUBLIC HEALTH ENGINEERING			
Revenue			
Voted	8,62	9,37,71	9,29,09
Capital			
Voted	1	..	(-) 1
49 YOUTH SERVICES AND SPORTS			
Revenue			
Voted	10,34	16,02,62	15,92,28
50 SUNDERBAN AFFAIRS			
Revenue			
Voted	5	17,39	17,34

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025 (Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
51 TECHNICAL EDUCATION, TRAINING & SKILL DEVELOPMENT			
Revenue			
Voted	1,63,32	30,83	(-) 1,32,49
Capital			
Voted	1	3	2
52 TOURISM			
Revenue			
Voted	10	70	60
Capital			
Voted	..	40,20	40,20
53 TRANSPORT			
Revenue			
Voted	76,53,73	23,55,19	(-) 52,98,54
Capital			
Voted	83,30,37	32,45,70	(-) 50,84,67
55 WATER RESOURCES INVESTIGATION & DEVELOPMENT			
Revenue			
Voted	8,34	13,45	5,11
Capital			
Voted	1	49	48

APPENDIX

Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025 (Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
58 PASCHIMANCHAL UNNAYAN AFFAIRS			
Revenue			
Voted	1,53,23	99,16	(-) 54,07
Capital			
Voted	3	1,49,94	1,49,91
59 SELF-HELP GROUPS & SELF-EMPLOYMENT			
Revenue			
Voted	45	59,21	58,76
61 CHIEF MINISTER'S OFFICE			
Revenue			
Voted	12	11	(-) 1
62 NORTH BENGAL DEVELOPMENT			
Revenue			
Voted	3,01	1	(-) 3,00
Capital			
Voted	30,00,00	27,91,45	(-) 2,08,55
65 TRIBAL DEVELOPMENT			
Revenue			
Voted	14	22,25,11	22,24,97
Capital			
Voted	..	33,07	33,07
68 HOME AND HILL AFFAIRS			
Revenue			
Voted	16,83,07	2,64,87,70	2,48,04,63
Capital			
Voted	..	3,95	3,95

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
69 LAND & LAND REFORMS AND REFUGEE RELIEF & REHABILITATION			
Revenue			
Voted	42,50	88,20	45,70
Charged	3,51	4,64	1,13
Capital			
Voted	2	1,23	1,21
70 HIGHER EDUCATION			
Revenue			
Voted	3,13,59	8,57,23	5,43,64
71 PLANNING AND STATISTICS			
Revenue			
Voted	1,11	11,36	10,25
72 URBAN DEVELOPMENT AND MUNICIPAL AFFAIRS			
Revenue			
Voted	2,00,07,23	56,88,44	(-) 1,43,18,79
Charged	1	..	(-) 1
Capital			
Voted	82,07	19,09,19	18,27,12
73 DISASTER MANAGEMENT AND CIVIL DEFENCE			
Revenue			
Voted	15,60,07,54	1,46,59,39	(-) 14,13,48,15
Capital			
Voted	1	64,41	64,40

APPENDIX
Grant-wise details of Recoveries adjusted in reduction of expenditure in Accounts for 2024-2025
(Referred to in the Summary Appropriation Accounts at page no. xxv)

Number and name of grant or appropriation	Budget estimate	Actuals	Actuals compared with budget estimate More (+)/ Less (-)
(₹ In thousand)			
74 WOMEN & CHILD DEVELOPMENT AND SOCIAL WELFARE			
Revenue			
Voted	16,36	4,25,24,13	4,25,07,77
Capital			
Voted	..	12,38	12,38
75 INDUSTRY, COMMERCE AND ENTERPRISES			
Revenue			
Voted	44	2,17,33	2,16,89
Capital			
Voted	..	11,74,53	11,74,53
76 SCIENCE AND TECHNOLOGY AND BIOTECHNOLOGY			
Revenue			
Voted	54	10,48	9,94
78 NON-CONVENTIONAL AND RENEWABLE ENERGY SOURCES			
Revenue			
Voted	2	..	(-) 2
79 PUBLIC ENTERPRISES AND INDUSTRIAL RECONSTRUCTION			
Revenue			
Voted	1	..	(-) 1
Total : -			
REVENUE -			
Voted	26,40,04,47	1,21,43,14,23	95,03,09,76
Charged	1,66,40	59,62	(-) 1,06,78
CAPITAL			
Voted	9,47,48,66	6,15,70,51	(-) 3,31,78,17
Charged	1	..	(-) 1
GRAND TOTAL	35,89,19,54	1,27,59,44,35	91,70,24,81

Notes and Comments-

Reasons for significant variations in the above cases have not been intimated (June 2025).

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
1	04	6435	01	101	001	V	Marketing	0	9,00,00,000
2	05	2401	00	113	025	V	SMSP-Seed Processing Plant & Strengthening of STL under Krishionnati Yojana (GoI 4138)[Central Share] (100: 0) OCASPS	0	73,00,000
3	05	2401	00	113	030	V	SMSP - Seed Village Programme under Krishionnoti Yojana (GoI 4138)[Central Share](60:40) OCASPS	0	15,28,000
4	05	2401	00	113	031	V	SMSP - Seed Village Programme under Krishionnoti Yojana (GoI 4138)[State Share](60:40) OCASPS	0	10,18,667
5	05	2401	00	789	132	V	SMSP-Seed Processing Plant & Strengthening of STL under Krishionnati Yojana (GoI 4138)[Central Share] (100: 0) OCASPS	0	25,00,000
6	05	2401	00	789	137	V	SMSP - Seed Village Programme under Krishionnoti Yojana (GoI 4138)[Central Share](60:40) OCASPS	0	7,40,000
7	05	2401	00	789	138	V	SMSP - Seed Village Programme under Krishionnoti Yojana (GoI 4138)[State Share](60:40) OCASPS	0	4,93,333
8	05	2401	00	796	113	V	SMSP-Seed Processing Plant & Strengthening of STL under Krishionnati Yojana (GoI 4138)[Central Share] (100: 0) OCASPS	0	6,00,000
9	05	2401	00	796	118	V	SMSP - Seed Village Programme under Krishionnoti Yojana (GoI 4138)[Central Share](60:40) OCASPS	0	2,89,000
10	05	2401	00	796	119	V	SMSP - Seed Village Programme under Krishionnoti Yojana (GoI 4138)[State Share](60:40) OCASPS	0	1,92,666
11	06	2403	00	101	090	V	National Livestock Mission (Training & Assistance for Quality Fodder Seed Production)(100% Central Share) OCASPS	0	58,10,000

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
12	06	2403	00	789	059	V	National Livestock Mission (Training & Assistance for Quality Fodder Seed Production)(100% Central Share) OCASPS	0	19,92,000
13	06	2403	00	796	053	V	National Livestock Mission (Training & Assistance for Quality Fodder Seed Production)(100% Central Share) OCASPS	0	4,98,000
14	06	6404	00	190	001	V	Loans to West Bengal Dairy and Poultry Development Corporation Ltd.	0	27,58,00,000
15	07	2225	80	190	001	V	West Bengal Scheduled Castes and Scheduled Tribes Development and Finance Corporation [SC]	0	10,99,52,000
16	07	2225	80	800	074	V	The West Bengal Bagdi Cultural Board	0	12,00,000
17	08	2425	00	001	004	V	Computerization of the Office of the RCS of West Bengal (60:40)(Central Share) OCASPS	0	18,90,000
18	08	2425	00	001	005	V	Computerization of the Office of the RCS of West Bengal (60:40)(State Share) OCASPS	0	12,60,000
19	08	4425	00	001	005	V	Computerization of the Office of the RCS of West Bengal(60:40)(Central Share) OCASPS	0	4,86,000
20	08	4425	00	001	006	V	Computerization of the Office of the RCS of West Bengal(60:40)(State Share) OCASPS	0	3,24,000
21	08	6003	00	105	002	C	Loans from NABARD for unlicensed State/Central Cooperative Banks for revival	0	1,49,500
22	11	2851	00	110	058	V	Incentive for new Powerloom Units under the W.B. Incentive scheme	0	3,49,07,020
23	11	4070	00	001	022	V	Creation of IT Infrastructure and Computerization of MSME&T Department	0	8,25,749
24	11	4070	00	800	025	V	Computerization and IT infrastructure development in the Head Quarter of Directorate of Textiles and District Offices under Dte. of Textile	0	13,02,770

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
25	14	2205	00	001	001	V	Strengthening of Administrative Structure (DLS)	0	20,400
26	18	2030	03	800	001	V	Computerization of the process of registration	0	5,10,23,552
27	18	2040	00	001	005	V	Computerisation for Sales Tax Complex at Baleghata, Calcutta	0	4,84,41,265
28	18	2049	01	101	158	C	9.84% West Bengal Govt. Stock 2023 received on 28.08.2013	0	1,47,600
29	18	2049	02	216	009	C	West Bengal Accelerated Development of Minor Irrigation Project phase - II [9543 - IN]	0	4,82,29,005
30	18	2049	02	217	004	C	West Bengal Forest and Biodiversity Conservation Project [IDP-223] [FD]	0	11,072
31	18	2049	02	217	007	C	Project for the Construction of Turga Pumped Storage-I [IDP-274] [FD]	0	17,965
32	18	2049	05	105	003	C	State Compensatory Afforestation Fund (SCAF)	0	18,23,41,581
33	18	2049	60	101	017	C	Building and other Construction Workers Welfare Fund	0	1,60,50,17,202
34	18	2049	60	101	018	C	West Bengal Transport Workers Welfare Fund	0	14,68,23,786
35	18	2049	60	101	019	C	Deposits of other Autonomous Bodies	0	3,61,450
36	18	2052	00	090	046	V	Training of Officers of WBA&AS Cadre	0	51,07,474
37	18	2071	01	115	002	V	Fund required for payment of Leave Encashment Benefits to the work charged employees	0	1,23,88,142
38	18	6003	00	105	004	C	Loans from National Bank for Agriculture and Rural Development from the Rural Infrastructure Development Fund	0	1,46,93,40,41,507
39	18	6004	02	101	005	C	ACA for EAP [FA]	0	8,77,00,69,161
40	18	7610	00	201	001	V	House Building Advances	0	4,08,428

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
41	18	7610	00	204	001	V	Purchase of Computers	0	30,000
42	21	2408	01	001	013	V	Reimbursement to WBSAMB for the Employees deployed to F&S Department	0	61,66,794
43	21	2408	01	102	008	V	Advance Release by State for Central Pool Procurement of Paddy/Rice	0	74,62,81,72,572
44	21	4408	01	001	001	V	Directorate of Transportation	0	19,15,363
45	24	2210	06	101	058	V	Commodity Grant Under NTEP under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and National Urban Health Mission (4063) (Central Share)	0	23,49,14,000
46	24	2211	00	101	004	V	Accredited Social Health Activist(ASHA)Scheme	0	15,95,000
47	24	2211	00	103	006	V	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	1,84,71,72,000
48	24	2211	00	103	007	V	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	8,70,95,000
49	24	2211	00	789	009	V	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	58,44,83,000

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
50	24	2211	00	789	010	V	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	2,89,66,000
51	24	2211	00	796	009	V	Commodity Grant under Routine Immunization Programme under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	14,41,94,000
52	24	2211	00	796	010	V	Commodity Grant under Pulse Polio Immunization under Flexible Pool for RCH and Health System Strengthening, National Health Programmes and NUHM (4063) (Central Share)	0	71,46,000
53	25	3054	80	797	001	V	Transfer to State Bridge Fund	0	2,72,75,00,000
54	25	5054	03	797	004	V	West Bengal Compensatory Entry Tax Fund (WBCETF)	0	34,89,004
55	28	2216	01	700	005	V	Estate Management Estate Directorate	0	66,850
56	30	4220	60	052	001	V	Procurement of computers, photocopier machines and peripherals	0	94,44,210
57	31	2251	00	090	033	V	Activities relating to awareness to information technology (mela, other awareness programme etc)	0	38,57,724
58	32	4700	08	789	006	V	West Bengal Major Irrigation and Flood Management Project (WBMIFMP) - Flood Management (EAP- IBRD & AIIB) EAP	0	1,45,56,59,610
59	32	4701	04	101	102	V	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	0	1,37,39,000
60	32	4701	04	101	103	V	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	0	91,59,000

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
61	32	4701	04	789	005	V	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	0	45,72,000
62	32	4701	04	789	006	V	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	0	30,48,000
63	32	4701	04	796	005	V	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	0	11,29,000
64	32	4701	04	796	006	V	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	0	7,53,000
65	34	2014	00	800	017	V	Computerization in the Court Buildings under the Scheme relating to Development of Infrastructural Facilities for the Judiciary	0	1,90,87,158
66	35	2230	01	101	005	V	Certificate Courts for trial under Section 8 of Provident Fund Act 1952	0	1,179
67	35	2230	01	111	003	V	The West Bengal Migrant Workers' Welfare scheme	0	1,57,49,124
68	35	2230	01	789	004	V	The West Bengal Migrant Workers' Welfare Scheme	0	19,69,000
69	35	2230	01	796	002	V	The West Bengal Migrant Workers Welfare Scheme	0	6,55,000
70	38	2225	04	199	002	V	Development of asset under the Board of Auqaf	0	1,81,35,282
71	38	2250	00	800	017	V	Contribution to the Board of Wakfs, West Bengal	0	16,02,348
72	38	6225	04	190	001	V	Loan to Meritorious and Needy students of Minority Communities studying Professional/Technical/Vocational courses in India and Abroad	0	25,00,00,000
73	40	2049	60	701	017	C	Interest on Finance Commission Grants relating to P & RD Dept (15-FC)	0	4,03,78,351
74	40	2401	00	789	145	V	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	0	33,73,000
75	40	2401	00	789	146	V	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	0	22,48,000

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
76	40	2401	00	796	126	V	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	0	8,33,000
77	40	2401	00	796	127	V	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	0	5,55,000
78	40	2401	00	800	057	V	Rastriya Krishi Vikash Yojana (RKVY) (Central Share) RKVY	0	1,01,34,000
79	40	2401	00	800	058	V	Rastriya Krishi Vikash Yojana (RKVY) (State Share) RKVY	0	67,57,000
80	40	2501	06	102	009	V	Integrated Farming Cluster under MKSP under DAY-NRLM (Central Share) OCASPS	0	3,16,87,000
81	40	2501	06	102	010	V	Integrated Farming Cluster under MKSP under DAY-NRLM (State Share) OCASPS	0	2,11,24,667
82	40	2501	06	789	008	V	Integrated Farming Cluster under MKSP under DAY-NRLM (Central Share)	0	1,40,11,000
83	40	2501	06	789	009	V	Integrated Farming Cluster under MKSP under DAY-NRLM (State Share)	0	93,40,667
84	40	2501	06	796	007	V	Integrated Farming Cluster under MKSP under DAY-NRLM (Central Share)	0	35,52,000
85	40	2501	06	796	008	V	Integrated Farming Cluster under MKSP under DAY-NRLM (State Share)	0	23,68,000
86	40	2515	00	101	033	V	Medical Reimbursement for West Bengal Health Scheme for employees and pensioners of the Panchayati Raj Bodies, 2023 [PN]	0	4,976
87	40	2515	00	196	027	V	Assistance for Building-less PHCs & CHCs under recommendation of 15th Finance Commission (FC-XV) [PN]	0	1,96,66,74,749
88	40	2515	00	197	012	V	Assistance for Block Level Public Health Units under the recommendation of 15th Finance Commission (FC-XV) 15-FC	0	43,06,00,000
89	43	2801	80	101	005	V	Special Grants to WBSEDCL	0	15,00,00,00,000

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
90	43	4801	05	190	004	V	Equity Participation in WBSEDCL by State Government for Implementation of West Bengal Electricity Distribution Grid Modernization Project on B2B Loan funded by World Bank (Project ID: 10036) (EAP) [PO]	0	4,04,92,37,000
91	45	4215	01	102	008	V	Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]	0	70,00,00,000
92	45	4215	01	102	021	V	ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share)(EAP)	0	82,29,98,000
93	45	4215	01	789	012	V	Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]	0	70,00,00,000
94	45	4215	01	789	018	V	ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share)(EAP)	0	74,46,17,000
95	45	4215	01	796	013	V	Externally aided Water Supply Project in West Bengal By JICA (EAP) [PH]	0	70,00,00,000
96	45	4215	01	796	019	V	ADB Assisted West Bengal Drinking Water Sector Improvement Project (Central Share)(EAP)	0	39,19,03,000
97	53	3053	00	003	001	V	Scheme for Training in Aviation in West Bengal	0	2,41,619
98	53	3053	80	003	002	V	Development of Flying Training Institute of Behala	0	3,54,000
99	53	3055	00	797	003	V	Transfer to West Bengal Road Safety Fund	0	41,24,66,263
100	53	5075	60	001	002	V	State Infrastructure Schemes	0	20,54,73,864
101	55	2702	80	001	008	V	Computerization of the Water Resources Development Directorate	0	5,15,776
102	65	2225	02	277	057	V	Additional State Share (Top up) towards Maintenance Allowance to ST hostellers studying in Pre-Matric stages [TW]	0	3,38,00,000

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
103	65	2225	02	796	130	V	Research Information & Mass Education, Tribal Festivals and others (Grant-in-Aid to Tribal Research Institutes for Creation of Capital Assets) (Central Share) [TW]	0	45,00,000
104	68	2055	00	108	023	V	Dial - 100 Police Control Room /Emergency Response System	0	23,60,000
105	68	4055	00	207	027	V	Creation of IT infrastructure for West Bengal Police	0	4,03,18,957
106	69	2029	00	001	016	V	Reimbursement of salary, remuneration etc. for the Employees of West Dinajpur Spinning Mills Ltd and Kalyani Spinning Mills Ltd deployed to DL&LROs, SD&LROs and BL&LROs offices under LR Department	0	4,01,39,109
107	69	2401	00	111	015	V	Agriculture Census Scheme (Central Share)	0	6,69,992
108	70	2202	03	102	044	V	Establishment of New University at Barasat	0	23,60,000
109	72	2217	05	191	076	V	National Urban Livelihood Mission (State Share)	0	3,37,33,000
110	72	2217	05	191	077	V	National Urban Livelihood Mission (Central Share)	0	8,55,99,500
111	72	2217	05	192	024	V	National Urban Livelihood Mission (State Share)	0	5,30,09,000
112	72	2217	05	192	058	V	National Urban Livelihood Mission (Central Share)	0	7,95,13,500
113	72	2217	05	193	030	V	Grants to New Town Kolkata Development Authority	0	21,84,134
114	72	2217	05	193	034	V	National Urban Livelihood Mission (State Share)	0	96,38,000
115	72	2217	05	193	035	V	National Urban Livelihood Mission (Central Share)	0	1,44,57,000
116	72	2217	05	789	029	V	National Urban Livelihood Mission (State Share)	0	2,96,25,000

List of New Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Voted/ Charged	Scheme Description	Budget (Original + Supp)	Expenditure (in ₹)
117	72	2217	05	789	030	V	National Urban Livelihood Mission (Central Share)	0	4,44,37,500
118	72	2217	05	796	016	V	National Urban Livelihood Mission (State Share)	0	56,61,666
119	72	2217	05	796	017	V	National Urban Livelihood Mission (Central Share)	0	84,92,500
120	72	2217	80	191	012	V	State Assistance for Operation and Maintenance of Shelter for Urban Homeless (SUH) created under the National Urban Livelihood Mission (NULM-I)	0	17,86,000
121	72	2217	80	192	007	V	State Assistance for Operation and Maintenance of Shelter for Urban Homeless (SUH) created under the National Urban Livelihood Mission (NULM-I)	0	25,50,000
122	72	4070	00	001	046	V	Development of IT Infrastructure and Coputerization in Urban Development and Municipal Affairs Department	0	1,80,716
123	73	2245	80	103	002	V	Transfer to Reserve Funds and Deposit Accounts from National Disaster Response Fund (NDRF)	0	84,77,10,000
124	74	2235	02	102	099	V	Establishment Charges of Saksham Anganwadi & POSHAN 2.0 (erstwhile ICDS)	0	11,86,820
125	74	2235	02	200	037	V	National Action Plan for Drug Demand Reduction (NAPDDR) OCASPS	0	1,15,00,000
126	75	2852	08	600	011	V	(Ex-gratia to the unwilling farmers of Singur, Hooghly)	0	4,33,32,000
127	75	2852	80	187	001	V	Payment related towards arbitration	0	6,02,45,993
Total								2,68,18,74,12,832	

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
1	01	2011	02	103	001	Assembly Secretariat	01	11	V	0	14,935
2	04	2435	01	101	001	Marketing Department	01	05	V	0	2,175
3	04	2435	01	101	003	Improvement and Extension of Market intelligence	12	00	V	0	18,050
4	05	2401	00	001	002	Superintendence	01	05	V	0	25,715
5	05	2401	00	001	005	World Bank Project on Agricultural Development -- Improvement of Agricultural Extension and Research	01	05	V	0	8,225
6	05	2401	00	001	005	World Bank Project on Agricultural Development -- Improvement of Agricultural Extension and Research	01	14	V	0	39,883
7	05	2401	00	104	001	Experimental Farms	01	14	V	0	1,900
8	05	2401	00	105	006	Development of Quality Control of Inputs	01	07	V	0	99,340
9	05	2401	00	105	022	Distribution of Chemical Fertilisers-	01	12	V	0	6,000
10	05	2401	00	105	022	Distribution of Chemical Fertilisers-	12	00	V	0	2,050
11	05	2401	00	108	002	Potato-seed Certification Centre	01	04	V	0	12,000
12	05	2401	00	108	002	Potato-seed Certification Centre	01	07	V	0	96,591
13	05	2401	00	108	007	Oilseed Development including Sunflower	12	00	V	0	12,755
14	05	2401	00	108	014	Development of Tobacco	01	04	V	0	30,800
15	05	2401	00	108	015	Development of Cotton and Fibre Crops	12	00	V	0	8,840
16	05	2401	00	109	005	Multicrops and Other Demonstrations	01	04	V	0	12,000
17	05	2401	00	109	005	Multicrops and Other Demonstrations	01	14	V	0	3,051
18	05	2401	00	111	005	Collection of Agricultural Statistics (Plot to Plot Survey)-	01	14	V	0	290
19	05	2401	00	111	020	Establishment of Statistical Unit	01	04	V	0	6,000
20	05	2401	00	111	020	Establishment of Statistical Unit	01	07	V	0	3,600
21	05	2401	00	113	017	Improved Agricultural Implements	01	07	V	0	8,006
22	05	2401	00	113	017	Improved Agricultural Implements	12	00	V	0	53,421

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
23	05	3451	00	090	003	Agriculture Wing	28	02	V	0	12,000
24	06	2403	00	001	001	Animal Husbandry	01	05	V	0	26,472
25	06	2403	00	001	001	Animal Husbandry	01	11	V	0	33,032
26	06	2403	00	001	002	Veterinary Services	01	05	V	0	7,212
27	06	2403	00	102	025	Resettlement of City-Kept Animals.	01	12	V	0	6,000
28	06	2403	00	106	004	W. B. Livestock Processing Dev. Corp. Assistance to Livestock Dev. Processing & Marketing	35	00	V	0	1,03,33,824
29	07	2225	03	277	018	Medhasree Scholarship for OBC students studying in Classes V-VIII	28	02	V	0	10,00,000
30	07	2225	80	001	002	District Organisation	01	05	V	0	2,052
31	07	2225	80	001	002	District Organisation	01	11	V	0	28,000
32	08	2425	00	001	002	Additional Departmental Staff and Equipment	01	07	V	0	7,360
33	08	2425	00	001	002	Additional Departmental Staff and Equipment	01	12	V	0	6,000
34	08	2425	00	106	013	Processing Co-operative-Establishment of Cold Storages	35	00	V	0	1,53,62,935
35	08	2425	00	789	004	Establishment of Cold Storages	35	00	V	0	52,67,292
36	08	2425	00	796	016	Establishment of Cold Storages	35	00	V	0	13,16,823
37	08	3451	00	090	007	Department of Co-operation	27	00	V	0	50,628
38	10	3475	00	106	001	Adoption of Metric System of Weights and Measures	01	14	V	0	2,091
39	11	2851	00	001	004	Directorate of M.& S.S.E.	01	11	V	0	66,000
40	11	2851	00	102	014	Micro & Small Enterprises Cluster Development Programme	35	00	V	0	2,94,85,912
41	11	2851	00	102	034	West Bengal Bhavisyat Credit Card	13	03	V	0	14,87,957
42	11	2851	00	103	001	Implementation of the Handloom (Reservation of Articles for Production) act. 1985 for Eastblishing Enforcement Mechinery	01	04	V	0	6,000
43	11	2851	00	104	004	Handicrafts	12	00	V	0	16,052

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
44	11	4851	00	102	027	Infrastructural Development Schemes under SIDBI Cluster Development Fund (SCDF)	52	00	V	0	1,77,02,599
45	14	4202	04	105	001	Development and Expansion of Library Services- (MEE)	60	00	V	0	12,24,743
46	15	2202	02	106	002	State Text Book Committee	12	00	V	0	9,060
47	18	2014	00	116	003	State Administrative Tribunal	01	11	V	0	1,04,067
48	18	2014	00	116	003	State Administrative Tribunal	50	00	V	0	13,64,649
49	18	2014	00	116	005	The West Bengal Taxation Tribunal (ii) The Officers and Other Employees	50	00	V	0	37,878
50	18	2030	03	001	001	Superintendence	07	00	V	0	56,156
51	18	2030	03	001	001	Superintendence	98	00	V	0	16,650
52	18	2039	00	001	001	Superintendence	01	14	V	0	64,800
53	18	2039	00	001	005	Departmental Chemical Examination Laboratory	01	07	V	0	9,860
54	18	2039	00	001	005	Departmental Chemical Examination Laboratory	01	14	V	0	79,200
55	18	2049	02	209	001	Renewable Energy Power Plant (WB) [19826865E]	30	00	C	0	52,65,152
56	18	2049	02	216	004	West Bengal Major Irrigation and Flood Management Project [9025-IN]	30	00	C	0	64,53,203
57	18	2049	02	216	005	West Bengal Inland Water Transport, Logistics and Spatial Development Project [9176-IN]	30	00	C	0	1,76,70,438
58	18	2049	02	216	006	West Bengal Electricity Distribution Grid Modernisation Project (9301-IN)	30	00	C	0	1,63,92,782
59	18	2049	02	216	007	West Bengal State Capability for inclusive Social Protection Operation (9329-IN)	30	00	C	0	2,10,10,755
60	18	2049	02	217	003	West Bengal Piped Water Supply Project (Purulia) [IDP-231]	30	00	C	0	35,97,249

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
61	18	2049	02	217	008	Project for Forest and Biodiversity Conservation for climate Change Response in West Bengal [IDP-311]	45	00	C	0	59,341
62	18	2049	02	249	004	Kolkata Environmental Improvement Investment Programme Project-2 (3413-IND)	30	00	C	0	18,78,289
63	18	2049	02	249	006	Kolkata Environment Improvement Investment Programme-(KEIIP)-Tranch 3 [3689-IND]	30	00	C	0	22,51,006
64	18	2049	02	249	007	SASEC Road Connectivity Investment Programme [3118--IND]	30	00	C	0	5,00,975
65	18	2049	02	249	008	West Bengal Drinking Water Sector Improvement Project [3696IND]	30	00	C	0	1,22,73,586
66	18	2049	02	254	001	West Bengal Major Irrigation and Flood Management Project (L0054A-IND)	30	00	C	0	70,87,870
67	18	2049	02	254	002	West Bengal Electricity Distribution Grid Modernisation Project [L0454A-IND]	30	00	C	0	1,80,75,779
68	18	2052	00	090	045	Expenditure relating to Implementation of Integrated Financial Management System (IFMS)(State Share of EAP-ADB) EAP	77	00	V	0	2,34,20,880
69	18	2054	00	095	001	Directorate of Accounts and Treasuries	01	05	V	0	19,260
70	18	2054	00	096	001	Calcutta Pay and Accounts Office	78	00	V	0	11,21,767
71	18	2071	01	108	001	Requirement for Contribution to Provident Fund	12	00	V	0	11,664
72	18	4059	01	051	006	Sales Tax	60	00	V	0	52,98,797
73	18	7610	00	202	002	Advances for purchase of Motor Cycles/Scooters/Auto-Cycles to State Govt. Employees	20	00	V	0	14,100

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
74	20	2405	00	001	007	Additional Supervisory and Administrative Staff	12	00	V	0	16,087
75	20	2405	00	001	007	Additional Supervisory and Administrative Staff	01	04	V	0	24,800
76	20	2405	00	101	052	Administrative Cost to Operate State Project Units (Formerly World Bank Project)	11	00	V	0	20,514
77	20	2405	00	102	001	Project on brackish water fish farming to be implemented through brakish water (FFDA)	01	07	V	0	10,200
78	20	2405	00	109	007	Expansion of extension wing and rendering extension services including publication of journals and setting up of information units	12	00	V	0	5,900
79	20	2415	05	004	005	Establishment of fish Seed Fram for Production of Quality Seeds	12	00	V	0	60,000
80	21	2408	01	001	001	Directorate of District Distribution, Procurement and Supply	13	01	V	0	2,358
81	21	2408	01	001	008	Office of the Senior Accounts Officer CDO/ CRO	02	00	V	0	1,44,162
82	21	2408	01	001	010	West Bengal State Food Commission	13	02	V	0	35,868
83	21	2408	01	001	010	West Bengal State Food Commission	13	01	V	0	20,670
84	21	2408	01	001	010	West Bengal State Food Commission	07	00	V	0	29,969
85	21	2408	01	001	010	West Bengal State Food Commission	01	12	V	0	6,000
86	21	2408	01	001	010	West Bengal State Food Commission	01	04	V	0	6,000
87	21	2408	01	001	010	West Bengal State Food Commission	50	00	V	0	49,988
88	21	3456	00	001	001	Directorate of Non-cereal Essential Commodities	01	07	V	0	11,340
89	21	3456	00	001	003	Directorate of Textiles	11	00	V	0	13,452
90	23	2406	01	001	001	General Direction	01	05	V	0	3,200
91	23	2406	01	001	001	General Direction	01	14	V	0	23,476
92	23	2406	01	105	004	Silvo-Pisciculture	01	12	V	0	3,000

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
93	23	2406	02	110	001	Wild life Unit Protection and Improvement of Wild Life	07	00	V	0	1,10,780
94	23	2406	02	111	001	Alipore Zoological Garden	01	03	V	0	6,09,990
95	23	2406	02	111	001	Alipore Zoological Garden	01	12	V	0	1,500
96	23	2406	02	111	001	Alipore Zoological Garden	01	07	V	0	1,49,250
97	23	2406	02	111	001	Alipore Zoological Garden	01	04	V	0	12,800
98	23	2406	02	111	003	North Bengal Wild Animal Park (Bengal Safari) Siliguri	07	00	V	0	4,422
99	23	2406	02	111	003	North Bengal Wild Animal Park (Bengal Safari) Siliguri	12	00	V	0	28,800
100	23	2406	04	103	001	Compensatory Afforestation	87	00	V	0	1,51,18,168
101	23	2406	04	103	005	Interest	01	01	V	0	3,11,700
102	23	2406	04	103	005	Interest	13	02	V	0	2,100
103	23	2406	04	103	005	Interest	11	00	V	0	282
104	23	2406	04	103	005	Interest	01	02	V	0	43,638
105	24	2210	01	110	013	District and Sub-Divisional Hospitals	01	11	V	0	22,240
106	24	2210	01	110	079	Free Diagnostic Expenses	21	04	V	0	7,00,000
107	24	2210	04	101	001	Ayurvedic Institution in Rural Areas	01	14	V	0	18,000
108	24	2210	04	101	001	Ayurvedic Institution in Rural Areas	07	00	V	0	50,710
109	24	2210	05	105	018	Institute of Community Medical Services	12	00	V	0	29,400
110	24	2210	06	001	003	West Bengal Clinical Establishment Regulatory Commission(WBCER C)	01	04	V	0	24,000
111	24	2210	06	001	003	West Bengal Clinical Establishment Regulatory Commission(WBCER C)	01	12	V	0	4,500
112	24	2210	06	101	001	Malaria- Control and Eradication of Malaria	01	14	V	0	47,006
113	24	2210	06	101	001	Malaria- Control and Eradication of Malaria	07	00	V	0	51,810
114	24	2210	06	101	003	Control of Leprosy	01	14	V	0	1,63,500
115	24	2210	06	104	002	ISM Drug Control	78	00	V	0	1,38,272

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
116	24	2211	00	001	001	State Family Welfare Bureau	01	04	V	0	43,600
117	24	2211	00	001	017	Maintenance of State/District FW Bureaux under Infrastructure Maintenance (4064)(Central Share)	07	00	V	0	54,284
118	24	2211	00	001	018	Sub Centres under Infrastructure Maintenance (4064) (Central Share)	12	00	V	0	80,02,464
119	24	2211	00	001	021	Health and Family Welfare Training Centres (HFWTCs) under Infrastructure Maintenance (4064)(Central Share)	12	00	V	0	6,266
120	24	2211	00	001	022	Multi-purpose Workers (Male) (MPWs) under Infrastructure Maintenance (4064) (Central Share)	07	00	V	0	30,000
121	24	2211	00	003	001	Training and Employment of Multipurpose Workers	11	00	V	0	14,250
122	24	2211	00	101	002	Establishment and Maintenance of Rural Family Welfare	01	14	V	0	2,000
123	24	2211	00	101	003	Establishment of Post Partum Unit	01	14	V	0	46,200
124	24	4070	00	001	001	Capital Expenditure of Secretariat & Directorate of H&FW (other than construction works)	52	00	V	0	1,23,146
125	25	2052	00	090	013	Public Works Department	01	11	V	0	93,221
126	25	2052	00	090	013	Public Works Department	07	00	V	0	67,683
127	25	2059	01	053	001	Maintenance of Writers Building, etc.	01	05	V	0	4,830
128	25	2059	80	001	002	Direction-Public Works Directorate	07	00	V	0	40,926
129	25	3054	04	800	001	Other Expenditure under P W Department	26	00	V	0	67,85,021
130	25	3054	80	001	003	Development of State Roads(a) Establishment for development of State Roads(Other than Special Roads)	01	05	V	0	4
131	28	2216	03	107	001	CHAA SUNDARI	50	00	V	0	3,34,42,512

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
132	28	2216	80	001	001	Housing Directorate	01	14	V	0	61,983
133	28	2216	80	001	001	Housing Directorate	07	00	V	0	23,331
134	28	2852	08	600	002	Development and Administration (i) Directorate of Brick Production	01	14	V	0	4,200
135	30	2205	00	102	042	Promotion of Cultural Activities	14	00	V	0	11,17,050
136	30	2205	00	103	001	Direction and Administration	14	00	V	0	2,12,017
137	30	2205	00	800	006	State Academy of Music.	01	12	V	0	2,452
138	30	2205	00	800	013	Bhaskar Bhavan	12	00	V	0	3,948
139	30	2220	01	800	015	Cinema Centinary Buildings	13	02	V	0	7,080
140	31	2251	00	090	031	SDC (State Data Centre)	19	00	V	0	1,47,773
141	32	2700	01	001	001	Regular Establishment	01	14	V	0	2,265
142	32	2700	02	001	001	Regular Establishment	01	14	V	0	353
143	32	2700	03	001	001	Direction & Administration	01	14	V	0	43,378
144	32	2700	04	001	001	Regular Establishment	01	14	V	0	5,400
145	32	2700	80	001	005	Fees of Arbitration and Court Cases	50	00	V	0	5,53,255
146	32	2701	80	001	001	General Administration	01	14	V	0	3,019
147	32	2701	80	001	001	General Administration	07	00	V	0	24,400
148	32	2711	01	001	001	General Administration	01	14	V	0	548
149	32	2711	03	001	001	Direction and Administration	01	14	V	0	6,781
150	32	2711	03	001	001	Direction and Administration	07	00	V	0	13,752
151	33	2056	00	003	001	Training Institute for Correctional Homes Staff	78	00	V	0	23,33,885
152	33	2056	00	101	002	Central Correctional Homes. [JL]	01	14	V	0	19,060
153	33	2056	00	101	003	District Correctional Homes. [JL]	01	14	V	0	26,129
154	34	2014	00	102	001	Judges	01	12	C	0	34,27,407
155	34	2014	00	102	002	Original Side	13	03	C	0	11,27,912
156	34	2014	00	105	002	Process and serving Establishment	02	00	V	0	2,28,000
157	34	2014	00	105	005	Judicial Magistrates' Courts	14	00	V	0	29,341

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
158	34	2014	00	105	008	Upgradation of Standard of Administration Recommended by the Seventh Finance Commission (ii) Judicial Magistrate Court	13	03	V	0	37,161
159	34	2014	00	105	011	Family Courts in Districts	01	01	V	0	75,77,380
160	34	2014	00	105	011	Family Courts in Districts	13	02	V	0	15,552
161	34	2014	00	105	011	Family Courts in Districts	13	01	V	0	38,663
162	34	2014	00	105	011	Family Courts in Districts	11	00	V	0	57,297
163	34	2014	00	105	011	Family Courts in Districts	07	00	V	0	1,66,651
164	34	2014	00	105	011	Family Courts in Districts	01	12	V	0	7,05,500
165	34	2014	00	105	011	Family Courts in Districts	01	07	V	0	73,59,370
166	34	2014	00	105	011	Family Courts in Districts	01	04	V	0	12,000
167	34	2014	00	105	011	Family Courts in Districts	01	03	V	0	36,56,618
168	34	2014	00	105	011	Family Courts in Districts	01	02	V	0	34,89,417
169	34	2014	00	109	001	Coroners' Courts	01	07	V	0	1,35,000
170	34	2014	00	114	004	Directorate of Public Procecuton	01	07	V	0	10,262
171	34	4059	01	051	001	Administration of Justice - High Courts	60	00	V	0	18,36,924
172	34	4059	01	051	043	Administration of Justice-Construction of Buildings for Circuit Bench of Calcutta High Court at Jalpaiguri	60	00	V	0	9,61,28,075
173	35	2230	01	001	005	Strengthening of Training Institute cum Central Library	01	12	V	0	5,774
174	35	2230	01	004	001	Statistics of Industrial Labour Disputes	01	04	V	0	6,000
175	35	2230	01	101	006	Strengthening of Industrial Relations Machinery	01	07	V	0	75,300
176	35	2230	01	102	002	Inspection of Steam Boilers	02	00	V	0	48,464
177	35	2230	01	103	003	Industrial Hygiene Services	01	12	V	0	3,270
178	35	2230	02	004	001	Employment Market Information	01	04	V	0	12,800

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
179	35	2230	02	004	001	Employment Market Information	01	12	V	0	6,000
180	35	2230	02	004	009	Vocational Guidance Unit	12	00	V	0	2,044
181	35	2230	02	101	001	Employment Exchanges	01	05	V	0	6,120
182	38	2225	04	277	009	Government Madrasah	01	04	V	0	6,800
183	38	2251	00	090	020	Minority Affairs and Madrasah Education Department	01	14	V	0	21,700
184	40	2515	00	102	001	Block Headquarters	14	00	V	0	6,00,000
185	40	3451	00	090	023	Rural Development Rural Works Programme	01	12	V	0	19,000
186	41	2052	00	090	017	Department of Parliamentary Affairs	01	14	V	0	1,000
187	42	2062	00	104	001	State Headquarters	78	00	V	0	3,93,360
188	42	2070	00	003	002	Training of Administrative Officers	01	07	V	0	3,200
189	42	2251	00	090	019	Promotion of Information Technology based Industries	78	00	V	0	14,77,343
190	49	2204	00	102	016	Youth Centre Schemes	01	14	V	0	5,880
191	51	2203	00	001	003	Directorate of Vocational Education and Training	01	07	V	0	1,440
192	51	2203	00	003	010	Mining Education Branch	01	07	V	0	9,600
193	51	2230	03	003	001	Vocational Training Centres	01	05	V	0	1,050
194	51	2230	03	003	001	Vocational Training Centres	01	14	V	0	7,113
195	51	2230	03	102	001	National Apprenticeship Training	01	05	V	0	2,070
196	51	4202	02	104	011	Introduction of Vocational Education and Training under WBST and Vocational Education and Skill Development	60	00	V	0	4,85,216
197	53	2070	00	114	001	Motor Vehicles	78	00	V	0	53,28,770
198	53	2251	00	090	010	Transport Department	78	00	V	0	12,42,113
199	53	3051	01	105	001	Establishment of a Repairing and Servicing Yard	12	00	V	0	16,698
200	53	3053	00	003	002	Development of Flying Training Institute of Behala	50	00	V	0	3,83,56,697

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
201	53	3056	00	003	001	Scheme for Training of Inland Water Transport Crews	12	00	V	0	19,336
202	53	5056	00	800	008	Acquisition of Ferry Vessels/LCTs	51	00	V	0	1,72,50,000
203	55	2702	03	102	001	River Lift Irrigation [WI]	01	05	V	0	960
204	55	2702	03	102	001	River Lift Irrigation [WI]	01	14	V	0	8,853
205	55	2702	80	001	005	Small Irrigation	01	07	V	0	1,53,029
206	65	2225	02	796	127	IEC activities for Social development amongst members of LAMPS	31	02	V	0	92,00,000
207	65	2251	00	090	023	Department of Tribal Development	16	00	V	0	57,546
208	68	2052	00	091	005	Home Department- Office of the Registrar of Publications	01	05	V	0	2,580
209	68	2052	00	091	009	Agency Functions of Ministry of External Affairs for Passport Services and Emigrants.	01	14	V	0	3,600
210	68	2055	00	101	001	Criminal Investigation Department (Excluding Forensic Science Laboratory)	01	05	V	0	1,739
211	68	2055	00	109	010	Commissionerate at Barrackpore.	01	05	V	0	1,219
212	68	2055	00	109	030	WB Cyber Crime Wing	02	00	V	0	2,90,377
213	68	2055	00	113	002	Hospitals for District Police	01	05	V	0	7,590
214	68	2055	00	800	010	Additional Police deployed for the Performance of Agency Function of Ministry of Home Affairs for Registration and Surveillance of Foreigners	12	00	V	0	12,28,310
215	68	2070	00	105	042	Justice S. P. Talukdar Committee appointed by the Honble High Court to deal with the matter relating to MPS Group of Companies	01	03	V	0	40,500
216	68	2070	00	105	042	Justice S. P. Talukdar Committee appointed by the Honble High Court to deal with the matter relating to MPS Group of Companies	77	00	V	0	14,92,865

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
217	68	2070	00	118	002	Administration of Citizenship Act-Agency Function of Ministry of Home Affairs relating to Indian Citizenship/ Nationality.	01	07	V	0	1,45,100
218	68	2075	00	104	007	Rewards for Gallantry to Civilian Recipients.	04	00	V	0	24,000
219	68	2235	60	200	072	Rajya Sainik Board [DF]	01	07	V	0	1,65,075
220	68	2235	60	200	072	Rajya Sainik Board [DF]	78	00	V	0	17,90,364
221	68	4055	00	207	016	Directorate and Other Offices	60	00	V	0	2,09,31,742
222	69	2029	00	001	001	Land Acquisition Establishment-Excluding Damodar Valley Corporation	01	05	V	0	3,902
223	69	2029	00	101	001	Establishment and Other Charges	28	02	V	0	65,000
224	69	2029	00	102	001	Controlling Office	01	07	V	0	26,260
225	69	2029	00	102	031	Professional Survey Parties- Survey Operation	11	00	V	0	13,344
226	69	2053	00	101	001	General Establishment	01	14	V	0	57,200
227	69	2059	80	053	002	Circuit Houses	12	00	V	0	14,464
228	69	2235	01	103	001	Refugee Relief and Rehabilitation Directorate Establishment	02	00	V	0	1,20,000
229	69	2235	01	202	015	Advance to Industries-Government Production Centre	12	00	V	0	900
230	69	2402	00	101	013	State Land Use Board	01	04	V	0	6,000
231	70	2203	00	001	001	Directorate of Technical Education	07	00	V	0	1,34,428
232	70	2205	00	101	001	Government College of Arts and Crafts	01	14	V	0	37,233
233	71	2401	00	111	009	Crop Survey [SI]	01	05	V	0	3,330
234	71	2401	00	111	009	Crop Survey [SI]	01	14	V	0	27,000
235	71	2505	60	001	001	District Plan Scheme	01	14	V	0	41,867
236	72	2052	00	090	011	Department of Municipal Affairs	01	11	V	0	26,000
237	72	2052	00	090	011	Department of Municipal Affairs	78	00	V	0	19,78,094
238	72	2217	80	800	024	West Bengal Municipal Service Commission	12	00	V	0	6,988
239	73	2070	00	003	018	National Volunteer Force Coochbehar Training Centre.	01	07	V	0	1,00,000

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
240	73	2070	00	003	018	National Volunteer Force Coochbehar Training Centre.	12	00	V	0	3,30,168
241	73	2070	00	003	018	National Volunteer Force Coochbehar Training Centre.	27	00	V	0	6,46,897
242	73	2245	02	112	002	Rescue of marooned people affected by flood cyclone tornado etc and set-up of Relief Camps/Centres including Relief Contingency[under Response and Relief (Out of 40% of SDRMF)	31	02	V	0	50,00,000
243	74	2235	02	001	002	Social-Economic Scheme	12	00	V	0	4,696
244	74	2235	02	001	007	Research, Training and Strengthening of the set up of the Department and Directorate of Social Welfare (Vagrancy)	01	14	V	0	561
245	74	2235	02	001	012	Directorate of ICDS	07	00	V	0	6,644
246	74	2235	02	102	001	Govt. of India's Crash Programme of Nutrition for children	04	00	V	0	23,99,600
247	74	2235	02	102	001	Govt. of India's Crash Programme of Nutrition for children	21	02	V	0	56,321
248	74	2235	02	102	004	Establishment of Day care Centres, Balwadis and Creches for Children in districts	21	04	V	0	34,24,648
249	74	2235	02	103	001	Establishment of Training Centre for Girls and Women in Crafts & Light Engineering .	12	00	V	0	8,410
250	74	2235	02	106	001	Scheme for prevention and control of Juvenile Social Maladjustment	01	02	V	0	1,24,644
251	74	2235	02	106	002	Establishment of an After-Care Home for Ex.-Inmates of Reformatory Industrial and Borstal School at Benjatia House	01	14	V	0	23,400
252	74	2235	60	200	005	Establishment of a Home for the Old and Infirm Political Sufferers at South Garia	01	07	V	0	12,940

List of New Instrument of Services for the year 2024-2025

Sl. No.	Grant Code	Major Head	Sub Major Head	Minor Head	Sub Head	Scheme Description	Detail Head	Sub-detail Head	Voted/ Charged	Budget (Original + Supp)	Expenditure (in ₹)
253	75	2058	00	103	017	Expansion of Duplicating Section of the W.B.G. Press	01	12	V	0	1,000
254	76	3425	60	001	002	Promotion of Biotechnology	60	00	V	0	3,53,29,200
255	76	3451	00	090	055	Science and Technology Department	11	00	V	0	11,522
256	78	3451	00	090	058	Department of Non-Conventional and Renewable Energy Sources	50	00	V	0	2,01,020
257	79	3451	00	090	057	Department of Public Enterprises & Industrial Reconstruction	16	00	V	0	10,72,001
258	79	3451	00	090	057	Department of Public Enterprises & Industrial Reconstruction	27	00	V	0	8,54,851

Total

57,87,28,812

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