

APPENDICES

APPENDIX

1.1

(Refer State Profile, Page 1)

A brief profile of West Bengal

A General Data

S.No.	Particulars		Figures
1	Area		88,752 Sq. km.
2	Population		
	a.	As per 2001 Census	8.02 crore
	b.	As per 2011 Census	9.13 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq. Km.)	903 person per Sq.km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq. Km.)	1,029 person per Sq.km.
4	*Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)		19.98 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.80per cent)	68.64 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 74.04per cent)	77.08 per cent
6	Infant mortality** (per 1000 live births) (All India Average = 40 per 1000 live births)		31
7	Life Expectancy at birth*** (All India Average = 65.8 years)		69 years
8	Gini Coefficient****		
	a.	Rural (All India = 0.29)	0.24
	b.	Urban (All India = 0.38)	0.38
9	Gross State Domestic Product (GSDP) 2013-14 at current price		₹700117crore
10	Per capita GSDP CAGR (2004-05 to 2013-14)	West Bengal	13.31per cent
		General Category States	14.88per cent
11	GSDP CAGR (2004-05 to 2013-14)	West Bengal	14.40per cent
		General Category States*****	15.49 per cent
12	Population Growth (2004-05 to 2013-14)	West Bengal	9.67 per cent
		General Category States	12.94 per cent

B Financial Data

Particulars		2004-05 to 2012-13		2004-05 to 2013-14
CAGR		General Category States	West Bengal	West Bengal
		(In per cent)		
a.	of Revenue Receipts	16.93	16.65	15.50
b.	of Own Tax Revenue	16.42	16.12	15.33
c.	of Non Tax Revenue	12.49	4.53	4.63
d.	of Total Expenditure	15.37	13.74	13.69
e.	of Capital Expenditure	17.01	12.02	15.91
f.	of Revenue Expenditure on Education	17.44	16.59	15.42
g.	of Revenue Expenditure on Health	16.50	14.19	13.65
h.	of Salary and Wages	14.73	14.19	12.94
i.	of Pension	18.34	16.13	14.89

* Source of General data: BPL (Press note July 2013 Planning Commission BPL 2011-12 by Tendulkar Methodology), **SRS Bulletin September 2014, *** Economic Survey-2013-14, GoI, ****Gini-coefficient (Planning Commission data for 2009-10), *****Excluding three General Category States i.e. Delhi, Goa and Puducherry. Financial data is based on Finance Accounts of the States Government.

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closure to one inequality is higher.

APPENDIX

1.2

(Refer Paragraph 1.1, Page 1)

Structure and Form of Government Accounts

PART A : Structure of Government Accounts

The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of State' established under Article 266(1) of the Constitution of India.

Part II: Contingency Fund : Contingency Fund of the State established under Article 267(2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account : Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266(2) of the Constitution and are not subject to vote by the State Legislature.

PART B : Layout of Finance Accounts

Statement No.	Volume 1
1	Presents Statement of Financial Position.
2	Contains Statement of Receipts and Disbursements
3	Contains Statement of Receipts (Consolidated Fund)
4	Contains Statement of Expenditure (Consolidated Fund)
	A Expenditure by Function
	B Expenditure by Nature
	Volume 2
	PART I
5	Contains Statement of Progressive Capital Expenditure
6	Gives Statement of Borrowings and other Liabilities
	i) Statement of Public Debt and Other Liabilities
	ii) Service of Debt

7	Gives Statement of Loans and Advances given by the Government. i) Loanee Group-wise Loans and Advances ii) Sector-wise Loans and Advances iii) Repayments in arrears from loanee group
8	Depicts Statement of Grants-in-aid given by the Government
9	Shows Statement of Guarantees given by the Government A Sector-wise disclosures for each class for guarantees B Class-wise details for guarantees C Sector-wise details for each class for guarantees
10	Indicates Statement of Voted and Charged Expenditure
PART II	
11	Indicates detailed Statement of Revenue and Capital Receipts by Minor Heads
12	Provides detailed Statement of Revenue Expenditure by Minor Heads
13	Depicts detailed Statement of Capital Expenditure by Minor Heads and Sub Heads
14	Shows Detailed Statement of Investments of the Government Section 1 : Comparative summary of Government Investments, etc. Section 2 : Details of Investments upto 2013-14 Section 3 : Major and Minor Head wise details of Investments during the year
15	Depicts Detailed Statement on Borrowings and other Liabilities (a) Statement of Public Debt and Other Obligations (b) Maturity Profile (i) Maturity Profile of Internal Debt payable in Domestic Currency (ii) Maturity Profile of Loans and Advances from the Central Government (c) Interest rate Profile of Outstanding Loans (i) Internal Debt of the State Government (ii) Loans from the Central Government
16	Gives detailed Statement of Loans and Advances given by the Government Section 1:Major and Minor Head wise details of Loans and Advances Section 2:Repayments in arrears from other Loanee Entities
17	Presents detailed Statement on Sources and Application of funds for expenditure other than on revenue account
18	Provides detailed Statement on Contingency Fund and other Public Account transactions
19	Gives detailed Statement on Investments of earmarked balances

APPENDIX

1.3

(Refer Paragraph 1.1, Page 1)

Methodology adopted for the Assessment of Fiscal Position

The norms/Ceilings prescribed by the Twelfth/Thirteenth Finance Commission for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the Legislature under the Act. The Fiscal Responsibility and Budget Management Act has been enacted in July 2010. Normative projections made by the TFC as well as the projections in the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates during the year. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter / GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X) / Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$[\text{Interest payment} / \{(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2\}] * 100$
Interest spread	GSDP growth - Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans Outstanding	$[\text{Interest Received} / \{(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2\}] * 100$
Revenue Deficit	Revenue Receipt - Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances - Revenue Receipts - Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit - Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 - Appropriation for reduction of Avoidance of debt

APPENDIX

1.4

(Refer Paragraph 1.1.1 Page 2)

Part A : Abstract of Receipts and Disbursements for the year 2013-14

Receipt				Disbursements						
2012-2013		2013-14	2012-2013	2013-2014						
(₹ i n c r o r e)							Non-Plan	Plan	Total	
Section A : Revenue										
68295.75	Revenue Receipts		72881.79	82110.88	I Revenue Expenditure	70999.41	20797.87	91797.28	91797.28	
				35325.09	General Services	40670.93	162.95	40833.88		
32808.49	- Tax revenue	35830.56		34211.54	Social Services	23622.07	14639.77	38261.84		
				16988.90	- Education, Sports, Arts and Culture	13948.40	4148.64	18097.04		
1918.15	- Non-tax revenue	2022.72		3908.86	- Health and Family Welfare	3180.35	1096.07	4276.42		
				4755.85	- Water Supply, Sanitation, Housing and Urban Development	2263.42	3133.98	5397.40		
21226.27	- State's share of Union taxes and duties	23175.02		73.82	- Information and Broadcasting	62.64	4.95	67.59		
				828.73	- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	199.06	629.23	828.29		
4031.50	- Non-Plan grants	3790.06		193.08	- Labour and Labour Welfare	126.98	13.46	140.44		
				7162.40	- Social Welfare and Nutrition	3594.47	5469.09	9063.56		
5004.47	- Grants for State Plan Scheme	4149.11		299.90	- Others	246.75	144.35	391.10		
				12042.97	Economic Services	6129.54	5953.86	12083.40		
3306.87	- Grants for Central and Centrally sponsored Plan Schemes	3914.32		2148.80	- Agriculture and Allied Activities	1352.43	678.82	2031.25		
				4074.42	- Rural Development	1574.08	2669.47	4243.55		
				1098.92	- Special Areas Programmes	511.37	809.68	1321.05		
				871.33	- Irrigation and Flood Control	888.97	98.00	986.97		
				1864.92	- Energy	340.77	689.68	1030.45		
				696.98	- Industry and Minerals	155.60	595.18	750.78		
				1043.65	- Transport	1152.02	289.56	1441.58		
				30.44	- Science, Technology and Environment	0.39	29.41	29.80		
				213.51	- General Economic Services	153.91	94.06	247.97		
				531.28	Grants-in-aid and Contributions	576.87	41.29	618.16		
13815.13	II -Revenue deficit carried over to Section B		18915.49							
82110.88	Total		91797.28	82110.88	Total	70999.41	20797.87	91797.28	91797.28	

Differences of 0.01 with Finance Accounts is due to rounding

Report on State Finances for the year ended 31 March 2014

Receipt			Disbursements			
2012-2013		2013-2014	2012-2013	2013-2014		
(₹ i n c r o r e)						
				Non-Plan	Plan	Total
Section B Capital						
8423.38	III Opening Cash Balance including Permanent Advances and Cash Balance Investment	11517.95	-	III	Opening Overdraft from RBI	-
Nil	IV Miscellaneous Capital receipts	Nil	4547.30	IV	Capital Outlay	6926.94
			162.48		General Services	307.44
			1515.19		Social Services	2700.27
			308.07		- Education, Sports, Arts And Culture	616.69
			118.01		- Health and Family Welfare	572.52
			831.99		- Water Supply, Sanitation, Housing and Urban Development	1137.62
			7.02		- Information and Broadcasting	22.72
			85.40		- Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	82.27
			127.45		- Social Welfare and Nutrition	201.40
			37.25		- Other Social Services	67.05
			2869.63		Economic Services	3919.23
			182.97		- Agriculture and Allied Activities	491.40
			1.01		- Rural Development	0.50
			314.71		- Special Areas Programmes	334.95
			638.08		- Irrigation and Flood Control	721.88
			114.00		- Energy	692.00
			110.85		- Industry and Minerals	114.27
			1400.31		- Transport	1514.88
			-		- Science Technology and Environment	-
			107.70		- General Economic Services	49.35
279.83	V Recoveries of Loans and Advances	1157.83	1064.03	V	Loans and Advances disbursed	663.31
258.03	- From Power Projects	1067.48	16.18		- For Power Projects	250.72
14.67	- From Government Servants	11.15	2.66		- To Government Servants	1.42
7.13	- From others	79.20	1045.19		- To Others	411.17

Receipt				Disbursements					
2012-2013			2013-2014	2012-2013				2013-2014	
(₹ i n)				c e r o r e)					
						Non-Plan	Plan	Total	
				13815.13	VI Revenue deficit brought down			18915.49	18915.49
28290.90	VII Public debt receipts		30932.14	10141.36	VII Repayment of Public Debt			12801.85	12801.85
26801.58	- Internal debt other than Ways and Means Advances and Overdraft	30203.12		9509.39	- Internal debt other than Ways and Means Advances and Overdraft			12131.62	
-	- Ways and Means Advances	-		-	- Ways and Means Advances			-	
1489.32	- Loans and Advances from Central Government	729.02		631.97	- Repayment of Loans and Advances to Central Government			670.23	
0.53	VIII Amount transferred to Contingency Fund		-	-	VIII Expenditure from Contingency Fund			0.13	0.13
105827.12	IX Public Account receipts		116178.85	101735.99	IX Public Account disbursements			108201.49	108201.49
2927.35	- Small Savings and Provident Funds	3138.02		1981.89	- Small Savings and Provident Funds			2297.01	
1108.69	- Reserve Funds	2280.71		576.32	- Reserve Funds			1092.25	
55934.00	- Suspense and Miscellaneous	60795.09		56493.03	- Suspense and Miscellaneous			57866.65	
7422.43	- Remittances	9085.87		7194.16	- Remittances			8693.30	
38434.65	- Deposits and Advances	40879.16		35490.59	- Deposits and Advances			38252.28	
				Nil	- Miscellaneous Government Account			Nil	
Nil	X Closing Overdraft from Reserve Bank of India		Nil	11517.95	X Cash balance at end			12277.56	12277.56
				0.42	- Cash in Treasuries and Local Remittances			0.26	
				404.90	- Deposits with Reserve Bank			(-) 23.01	
				36.02	- Departmental Cash Balance including Permanent Advances			20.97	
				6612.34	- Investment in earmarked funds			7181.11	
				4464.27	- Cash Balance Investment			5098.23	
142821.76	Total		159786.77	142821.76	Total				159786.77

Source: Finance Accounts

Differences of 0.01 with Finance Accounts is due to rounding

APPENDIX

1.4 (Continued)

(Refer Paragraph 1.9.1, Page 29)

Part B : Summarised financial position of the Government of West Bengal as on 31 March 2014

As on 31.03.2013 (₹in crore)	Liabilities		As on 31.03.2014 (₹in crore)
189762.67	Internal Debt		207834.17
105965.06	Market Loans bearing interest	123064.08	
3.90	Market Loans not bearing interest	3.74	
6.17	Loans from Life Insurance Corporation of India	3.13	
6071.34	Loans from other Institutions	5895.85	
-	Ways and means Advances	-	
-	Overdrafts from Reserve Bank of India	-	
77716.20	Special securities issued to NSS fund of GOI	78867.37	
13084.86	Loans and Advances from Central Government		13143.64
4.83	Pre 1984-85 Loans	4.83	
2141.03	Non-Plan Loans	2052.04	
10939.06	Loans for State Plan Schemes	11086.83	
(-) 0.03	Loans for Central Plan Schemes	(-) 0.03	
(-) 0.03	Loans for Centrally Sponsored Plan Schemes	(-) 0.03	
20.00	Contingency Fund		19.87
9901.59	Small Savings, Provident Funds, Etc.		10742.60
16359.54	Deposits		18986.38
1792.34	Suspense and Miscellaneous Balances		4720.80
7282.44	Reserve Funds		8470.89
701.02	Remittance Balances		1093.59
238904.46	TOTAL		265011.94
	Assets		
38487.45	Gross Capital Outlay on Fixed Assets		45414.40
11520.98	Investments in shares of Companies, Corporations, etc.	12357.60	
26966.47	Other Capital Outlay	33056.80	
15136.08	Loans and Advances		14641.55
8355.09	Loans for Power Projects	7538.33	
6748.86	Other Development Loans	7080.82	
32.13	Loans to Government servants and Miscellaneous loans	22.40	
6612.34	Reserve Fund Investments		7181.11
30.01	Advances		29.97
	Suspense and Miscellaneous Balances		
4905.61	Cash		5096.45
0.42	Cash in Treasuries and Loan Remittances	0.26	
404.90	Deposits with Reserve Bank	(-) 23.01	
36.02	Departmental Cash Balance including Permanent Advances	20.97	
4464.27	Cash Balance Investments	5098.23	
173732.97	Deficit on Government Account		192648.46
13815.13	(i) add Revenue Deficit of the current year	18915.49	
-	(ii) Miscellaneous Deficit	-	
159917.84	Accumulated deficit at the beginning of the year	173732.97	
238904.46	TOTAL		265011.94

Source: Finance Accounts,* Difference of 0.01 with Finance Accounts is due to rounding; Explanatory Notes for Appendices 1.3 and 1.4:

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

APPENDIX

1.5

(Refer Paragraph 1.1.2 Page 3)

Extracts from the West Bengal Fiscal Responsibility and Budget Management Act, 2010

Fiscal policy statement to be laid before West Bengal Legislative Assembly

(1) The State Government shall lay in every financial year before the West Bengal Legislative Assembly along with the budget, a medium term fiscal policy statement and a fiscal policy strategy statement.

(2) The medium term fiscal policy statement shall set forth in such form as may be prescribed, the fiscal management objectives of the State Government and three years' rolling targets for fiscal indicators with specification of underlying assumptions.

(3) In particular and without prejudice to the provisions contained in sub section (2), the medium term fiscal policy statement shall include assessment of sustainability relating to -

- (a) the balance between revenue receipts and revenue expenditure;
- (b) use of capital receipts including open market borrowing for generating productive assets.

(4) The Fiscal Policy Strategy statement shall be in such form as may be prescribed and shall, *inter alia*, contain -

- (a) policies of State Government for the ensuing financial year relating to taxation, expenditure;
- (b) borrowings and other liabilities, lending and investment and such other activities like underwriting and guarantees and activities of Public Sector Undertakings which have potential budgetary implications;
- (c) the strategic priorities of the State Government for the ensuing financial year in the fiscal area;
- (d) evaluation as to how current policies of the State Government are in conformity with the fiscal management principles as set out in section 4 and the objectives set out in medium term fiscal policy statement.

Fiscal management principles

(1) The State Government shall take appropriate measures to reduce the revenue deficit and build up an adequate revenue surplus by following such principles as may be prescribed.

- (2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall progressively reduce -
- (a) revenue deficit to nil within a period of five years, -
 - (i) with reducing revenue deficit up to 1.6 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1st day of April, 2011, and
 - (ii) with reducing revenue deficit to zero during the financial year ending on the 31st day of March, 2015, and
 - (iii) build up surplus amount of revenue and utilise such amount for discharging liabilities in excess of assets;
 - (b) fiscal deficit to 3 *per cent* of the estimated Gross State Domestic Product (GSDP) within a period of four years, -
 - (i) with reducing fiscal deficit upto 3.5 *per cent* of the Gross State Domestic Product (GSDP) during the financial year commencing from the 1st day of April 2011, and
 - (ii) with reducing fiscal deficit to 3 *per cent* of the Gross State Domestic Product (GSDP) during the financial year ending on the 31st Day of March 2011;

Provided that the revenue deficit and the fiscal deficit may exceed such limit due to the ground of such natural calamity, or such other exceptional circumstances, as the State Government may, by order published in the *Official Gazette*, specify.

Provided further that every order made under the first proviso, shall be laid, as soon as may be after it is made, before the West Bengal Legislative Assembly.

Measure for fiscal transparency

- (1) The State Government shall take suitable measures to ensure greater transparency in its fiscal operations and minimize as far as practicable in public interest official secrecy in the preparation of budget:

Provided that the State Government shall have the power to reserve any such information which would adversely affect the interest of the State Exchequer.

- (2) In particular and without prejudice to the generality of the foregoing provision, the State Government shall, at the time of presentation of budget, disclose in such manner as may be prescribed, -
- (a) the significant changes in the accounting standards, policies and practices affecting or likely to affect the compliance of the prescribed fiscal indicators;
 - (b) as far as practicable, all outstanding contractual liabilities, revenue demand raised, but not realised, committed liability in respect of major works and supply contracts, losses incurred in providing public goods and services, off budget borrowings and contingent liabilities created by way of guarantees having potential budgetary implications.

Extracts from the WBFRBM (Amendment) Act, 2011

State Government shall progressively reduce -

(a) debt stock to 34.3 *per cent* of the Gross State Domestic Product (GSDP) within a period of five years commencing from the year 2010-11 and ending on the 2014-15, in the manner as mentioned below :-

Year	Maximum debt stock as <i>per centum</i> of Gross State Domestic Product (GSDP)
2010-11	40.6
2011-12	39.1
2012-13	37.7
2013-14	35.9
2014-15	34.3

(b) revenue deficit to nil within a period of five years commencing from the year 2010-11 and ending on the 2014-15, in the manner as mentioned below:

Year	Maximum revenue deficit as <i>per centum</i> of Gross State Domestic Product (GSDP)
2010-11	3.6
2011-12	1.6
2012-13	1.1
2013-14	0.5
2014-15	0.0

(c) fiscal deficit to 3 *per cent* of the Gross State Domestic Product (GSDP) within a period of four years commencing from the year 2010-11, in the manner as mentioned below:

Year	Maximum fiscal deficit as <i>per centum</i> of Gross State Domestic Product (GSDP)
2010-11	3.5
2011-12	3.5
2012-13	3.5
2013-14	3.0
2014-15	3.0

Provided that the debt stock, the revenue deficit and the fiscal deficit may exceed such limit due to the ground of such natural calamity, or such other exceptional circumstances, as the State Government may, by order published in the Official Gazette, specify:

Provided further that every order made under the first proviso, shall be laid, as soon as may be after it is made, before the West Bengal Legislative Assembly.

APPENDIX

1.6

(Refer Paragraph 1.1.3 Page 4)

Actuals vis-a-vis Budget Estimates 2013-14

Particulars	Budget Estimates	Actuals	Increase (+)/ Decrease (-)	Increase(+)/ Decrease(-) (in percent)
	(₹ in crore)			
Revenue Receipts	88403	72882	-15521	-17.56
Tax Revenue	39784	35831	-3953	-9.94
Taxes on Sales, Trade etc	22784	21931	-853	-3.74
State Excise	3202	3018	-184	-5.75
Taxes on vehicles	1390	1351	-39	-2.81
Stamps and Registration fees	4500	4053	-447	-9.93
Taxes on goods and Passengers	1438	1000	-438	-30.46
Land Revenue	3943	2254	-1689	-42.84
Taxes and Duties on Electricity	1380	1213	-167	-12.10
Non Tax Revenue	1756	2023	267	15.21
Interest Receipts	478	986	508	106.28
Education, Sports, Art & Culture	25	63	38	152.00
Revenue Expenditure	91892	91797	-95	-0.10
Pension and Other Retirement Benefits	10487	11638	1151	10.98
Police	3827	3939	112	2.93
Education, Sports, Art & Culture	19372	18097	-1275	-6.58
Health and Family Welfare	4498	4276	-222	-4.94
Water Supply, Sanitation and Urban Development	6147	5397	-750	-12.20
Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	940	828	-112	-11.91
Social Welfare and Nutrition	8092	9064	972	12.01
Agriculture and allied activities	3082	2031	-1051	-34.10
Rural Development	4413	4244	-169	-3.83
Irrigation and Flood Control	1297	987	-310	-23.90
Transport	1248	1442	194	15.54
Interest Payments	19492	20757	1265	6.49
Energy	1214	1030	-184	-15.16
Capital Outlay	9319	6927	-2392	-25.67
Education, Sports, Art & Culture	647	617	-30	-4.64
Health and Family Welfare	602	573	-29	-4.82
Agriculture and Allied activities	623	491	-132	-21.19
Irrigation and Flood Control	2522	722	-1800	-71.37
Revenue Surplus(+)/Deficit(-)	-3488	-18915	-15427	442.29
Fiscal deficit (-)	-13414	-25347	-11933	88.96
Primary Surplus(+)/Deficit(-)	6078	-4590	-10668	-175.52

Source: Finance Accounts and Budget Publication

APPENDIX

1.7

(Refer Paragraph 1.3 & 1.9.2
Page 7 & 29)

Time series data on the State Government finances

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
	(₹ in Crore)				
Part A. Receipts					
1. Revenue Receipts	36922	47264	58755	68296	72882
(i) Tax Revenue	16900(46)	21129(45)	24938(42)	32809 (48)	35831(49)
Taxes on Agricultural Income	9	16	11	12	18
Taxes on Sales, Trade, etc.	10510(62)	13276(63)	15888(64)	18555 (57)	21931(61)
State Excise	1444(9)	1783(8)	2117(8)	2621(8)	3018(9)
Taxes on Vehicles	774(5)	936(4)	1007(4)	1222(4)	1351(4)
Stamps and Registration fees	1814(11)	2265(11)	2732(11)	4357(13)	4053(11)
Land Revenue	929(5)	1254(6)	1872(8)	2024(6)	2254(6)
Other taxes	1420(8)	1599(8)	1311(5)	4018(12)	3206(9)
(ii) Non Tax Revenue	2438(7)	2380(5)	1340(2)	1918(3)	2023(3)
(iii) State's share of Union taxes and duties	11648(31)	15955(34)	18588(32)	21226(31)	23175(32)
(iv) Grants in aid from GOI	5936(16)	7800(16)	13889(24)	12343(18)	11853(16)
2. Misc. Capital Receipts	Nil	Nil	Nil	Nil	Nil
3. Total revenue and Non debt capital receipts (1+2)	36922	47264	58755	68296	72882
4. Recoveries of Loans and Advances	387	372	78	280	1158
5. Public Debt Receipts	28508	24800	26555	28291	30932
Internal Debt (excluding Ways and Means Advances and Overdrafts)	28208	23898	26112	26802	30203
Net transactions under Ways and Means Advances and Overdrafts	-	606	-	-	-
Loans and Advances from Government of India ²	300	296	443	1489	729
6. Total receipts in the Consolidated Fund (3+4+5)	65817	72436	85388	96867	104972
7. Contingency Fund Receipts	1	3	-³	1	-⁴
8. Public Account receipts	69055	76696	94384	105827	116179
9. Total receipts of the State (6+7+8)	134873	149135	179772	202695	221151
Part B. Expenditure /Disbursement					
10. Revenue Expenditure	58500 (94)	64538(96)	73326(96)	82111(94)	91797(92)
Plan	9970(17)	12047(19)	14129(19)	17675(22)	20798(23)
Non-Plan	48530(83)	52491(81)	59197(81)	64436(78)	70999(77)
General Services (including Interests Payments)	26357(45)	28680(44)	32289(44)	35325(43)	40834(44)
Social Services	23996(41)	27343(42)	31564(43)	34212(42)	38262(42)
Economic Services	7742(13)	8091(13)	8969(12)	12043(15)	12083(13)
Grants-in-aid and Contribution	405(1)	424(1)	504(1)	531(-)	618(1)
11. Capital Expenditure	3011 (5)	2226(3)	2764(4)	4547(5)	6927(7)
Plan	2883(96)	2232(100)	2764(100)	4546(100)	6882(99)
Non-Plan	128(4)	(-) ⁶	-	1	45(1)
General Services	157(5)	107(5)	122(4)	162(4)	308(4)
Social Services	890(30)	476(21)	793(29)	1515(33)	2700(39)
Economic Services	1964(65)	1643(74)	1849(67)	2870(63)	3919(57)
12. Disbursement of Loans and Advances	752	408	448	1064	663
13. Total (10+11+12)	62263	67172	76538	87722	99387
14. Repayments of Public Debt	7672	6846	9299	10141	12802
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6364	6302	8160	9509	12132
Net transactions under Ways and Means Advances and Overdrafts	-	-	606	-	-
Loans and Advances from Government of India	1308	544	533	632	670
15. Appropriation to Contingency Fund	-	-	-	-	-
16. Total disbursement out of Consolidated Fund (13+14+15)	69935	74018	85837	97863	112189
17. Contingency Fund disbursements	3	-	1	-	-
18. Public Account disbursements	65057	74228	91187	101736	108201
19. Total disbursement by the state (16+17+18)	134995	148246	177025	199599	220390
Part C Deficits					
20. Revenue Deficit (1-10)	- 21578	-17274	- 14571	-13815	-18915
21 Fiscal Deficit (3+4-13)	- 24954	-19536	- 17705	-19146	-25347

²Includes Ways and Means Advances from GOI³0.03 Crore⁴0.13Crore

Note : Figures in brackets represent percentage (rounded)

Report on State Finances for the year ended 31 March 2014

22. Primary Deficit (21-23)/Surplus	- 11649	-5719	- 1809	-1575	-4590
Part D Other data					
23. Interest Payments (included in revenue exp.)	13305	13817	15896	17571	20757
24. Arrears of Revenue	107 [#]	103 [#]	NA	NA	NA
25. Financial Assistance to local bodies etc.	19591	23656	26768	28133	33166
26. Ways and Means Advances/Overdraft availed (days)	95	194	186	143	164
27. Interest on WMA/Overdraft	13	28	37	19	19
28. Gross State Domestic Product (GSDP)	398880	460959	528316	612701	700117
29. Outstanding Fiscal Liabilities (year end)	167682	187387	207702	229779	251997
30. Outstanding guarantees (year end)	10355	11943	10192	8821	4550
31. Maximum amount guaranteed	20298	19860	20106	18981	14818
32. Number of incomplete projects	NA	NA	NA	NA	NA
33. Capital blocked in incomplete projects ⁵	1646	3493	4601	2006	2293
Part E Fiscal health Indicators					
I. Resource Mobilisation					
34. Own Tax Revenue/GSDP	0.042	0.046	0.047	0.054	0.051
35. Own Non-Tax Revenue/GSDP	0.006	0.005	0.003	0.003	0.003
36. Central Transfers/GSDP	0.029	0.035	0.035	0.035	0.033
II. Expenditure Management					
37. Total Expenditure/GSDP (in per cent)	15.61	14.57	14.49	14.32	14.20
38. Total Revenue Expenditure/Receipts (in per cent)	158.44	136.55	124.80	120.23	125.95
39. Revenue expenditure/Total Expenditure (in per cent)	93.96	96.08	95.80	93.60	92.36
40. Expenditure on Social Service/Total Expenditure (in per cent)	39.97	41.41	42.28	40.85	41.28
41. Expenditure on Economic Services / Total Expenditure (in per cent)	15.59	14.49	14.13	18.09	16.70
42. Capital Expenditure/Total Outlay (in per cent)	4.84	3.31	3.61	5.18	6.97
43. Capital Expenditure on Social and Economic Services/Total Expenditure (in per cent)	4.58	3.15	3.45	5.00	6.66
III Management of Fiscal Imbalances					
44. Revenue Deficit (Surplus)/GSDP (in per cent)	-5.41	-3.75	-2.76	-2.25	-2.70
45. Fiscal Deficit/GSDP (in per cent)	-6.26	-4.24	-3.35	-3.12	-3.62
46. Primary Deficit (Surplus)/GSDP (in per cent)	-2.92	-1.24	-0.34	-0.26	-0.66
47. Revenue Deficit/Fiscal Deficit (in per cent)	86.47	88.42	82.30	72.16	74.62
48. Primary Revenue Balance/GSDP	-0.021	-0.007	0.003	0.006	0.003
IV Management of Fiscal Liabilities					
49. Fiscal Liabilities/GSDP (in per cent)	42.04	40.65	39.31	37.50	35.99
50. Fiscal Liabilities/RR (in per cent)	454.15	396.47	353.51	336.45	345.76
51. Primary Deficit vis-à-vis quantum spread (₹ in crore)	12729/ (-) 11649	13812/ (-) 5719	12979/ (-) 1809	17368/ (-) 1575	13610/ (-) 4590
52. Debt Redemption (Principal +interest)/Total Debt Receipts	0.85	0.92	0.95	0.95	0.98
V Other Fiscal health Indicators					
53. Return on Investment (in per cent)	-	0.01	0.01	0.01	0.07
54. Balance from Current Revenue (₹ in crore)	(-) 15416	(-) 9791	(-) 10794	(-) 4401	(-) 6080
55. Financial assets/Liabilities	0.27	0.26	0.26	0.27	0.27

Source: Finance Accounts

Figures in brackets represent percentages (rounded) to total of each sub-heading

GSDP figures furnished by Ministry of Statistics and Programme Implementation (as on 01 August 2014) have been adopted.

⁵ Represents progressive amount blocked in incomplete projects (which cost more than ₹ 1 crore and above) at the end of the year.

[#] Incomplete figure, as all the departments did not submit information.

APPENDIX 1.8

(Refer Paragraph 1.3.4
Page 13)

Failure of GoWB to avail 13th FC Grant by GoI during 2011-14

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation for the period 2011-14	Fund received from GoI upto 2013-14
Panchayat& Rural Development Department (P&RD)	General Basic Grant for PRIs	1976.02	1419.00
	General Performance Grant for PRIs	935.24	400.57
	Special Area Basic Grant	6.40	4.80
	Special Area Performance Grants	4.00	-
	PRI Grant received from forfeited performance grant of non performing state	-	174.55
	PRI Special Area Grant received from forfeited performance grant of non performing state	-	0.73
Municipal Affairs Department (MAD)	Gen Basic Grant for ULBs	770.28	440.89
	Gen Performance Grant for ULBs	364.56	85.00
	ULB Grant received from forfeited performance grant of non performing state	-	52.90
Irrigation & Waterways/Water Resources Investigation & Development	Water Sector Management	222.00	74.00
Development & Planning	District Innovation Fund	19.00	9.50
	Improvement of Statistical Systems	15.20	3.80
Home (Political)	Incentive for issuing UIDs	166.72	20.84
Judicial Department	Improvement of Justice and Delivery	168.72	63.27
Total		4648.14	2749.85

Source: FC Report and Departmental figures

APPENDIX 1.9

(Refer Paragraph 1.3.4
Page 14)

Anal sis of reasons for short release of State Specific (13th FC) Grant by GoI during 2011-14

(₹ in crore)

Name of the Department	Name of Sector/ Components	Allocation upto 2013-14	Fund received from GoI upto 2013-14	Short receipt	Reasons observed by Audit
Home (Police)	Training school for West Bengal Police	68.25	22.72	45.53	Partial utilization of initial installments.
	Training school for Kolkata Police	54.00	0	54.00	
	Construction of Police Housing	67.50	24.87	42.63	Approved by High Level Monitoring Committee in January 2014
Irrigation and Waterways	Embankments/Drainage in Sunderban	337.50	313.70	23.80	-
Fire & Emergency Services	Upgradation of Fire & Emergency Services	112.50	75.00	37.50	Partial utilization of fund owing to slow progress of work
Health & Family Welfare	Construction of health centres	225.00	150.04	74.96	Non-submission of UC for the year 2012-13
WCD & SW	Construction of Anganwadi Centres	225.00 ⁶	270.00	-	
Home (Political)	Road Infrastructure in Border Areas	112.50	60.87	51.63	Non-submission of physical progress report
Information and Cultural Affairs	Maintenance of historical monuments	75.00	14.50	60.50	Non-submission of UC in prescribed format and non-finalization of action plan
	Total	1277.25	931.70	345.55	

Source: FC Report and Departmental figures

⁶Total allocation upto 2014-15 is ₹ 300.00 crore

APPENDIX 1.10

(Refer Paragraph 1.8.3
Page 27)

Statement showing Government investment in Companies/Corporations with negative net-worth

(₹ in crore)

	Sector & Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1	2	3	4	5	6	7
A.	WORKING GOVERNMENT COMPANIES					
	AGRICULTURE AND ALLIED					
1	West Bengal Tea Development Corporation Limited	2012-13	2013-14	43.45	-225.91	-182.46
2	The State Fisheries Development Corporation Limited	2012-13	2013-14	2.70	-6.28	-3.58
3	West Bengal Fisheries Corporation Limited	2012-13	2013-14	2.00	-4.08	-2.08
4	Paschimbanga Agri Marketing Corporation Limited	2011-12	2013-14	Yet to be computed		
	Total			48.15	-236.27	-188.12
	FINANCING					
1	West Bengal Handicrafts Development Corporation Limited	2012-13	2013-14	21.80	-25.07	-3.27
	Total			21.80	-25.07	-3.27
	MANUFACTURING					
1	Greater Calcutta Gas Supply Corporation Limited	2012-13	2013-14	41.15	-314.72	-273.57
2	The Shalimar Works(1980) Limited	2012-13	2013-14	1.25	-202.80	-201.55
3	The Electro Medical and Allied Industries Limited	2012-13	2013-14	16.40	-65.14	-48.74
4	Westinghouse Saxby Farmer Limited	2012-13	2013-14	7.74	-41.99	-34.25
5	Mayurakshi Cotton Mills (1990) Limited	2012-13	2013-14	7.63	-46.41	-38.78
6	Eastern Distilleries and Chemicals Limited	2011-12	2013-14	0.20	-5.13	-4.93
7	National Iron and Steel Company Limited	2012-13	2013-14	12.00	-272.78	-260.78
	Total			86.37	-948.97	-862.60
	SERVICE					
1	Webel Electronic Communication Systems Limited (subsidiary of WBEIDC Limited)	2012-13	2013-14	0.84	-6.93	-6.09
2	Webel Meadiatronics Limited	2012-13	2013-14	4.04	-10.73	-6.69
3	West Bengal Surface Transport Corporation Limited	2011-12	2013-14	1.01	-222.21	-21.20
	Total			5.89	-239.87	-233.98
	MISCELLANEOUS (Current Year Accounts)					

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	Sector & Name of the Company	Period of accounts	Year in which finalised	Paid up Capital	Accumulated Profit (+)/ Loss(-)	Net Worth
1	WEBFIL Limited	2013-14	2014-15	10.58	-11.08	-0.50
	Total			10.58	-11.08	-0.50
	Total- A			172.79	-1461.26	-1288.47
B.	WORKING STATUTORY CORPORATIONS					
	SERVICE					
1	South Bengal State Transport Corporation	2012-13	2013-14	11.01	-458.43	-447.42
	Total			11.01	-458.43	-447.42
	Total- B			11.01	-458.43	-447.42
C.	NON-WORKING GOVERNMENT COMPANIES					
	MANUFACTURING					
1	West Bengal Plywood and Allied Products Limited	2011-12	2013-14	0.09	-53.39	-53.30
2	Pulver Ash Projects Limited (subsidiary of WBSIC Limited)	2012-13	2013-14	3.31	-14.47	-11.16
3	Webel Consumer Electronics Limited (subsidiary of WBEIDC Limited)	2012-13	2013-14	8.02	-60.34	-52.32
4	The Kalyani Spinning Mills Limited	2010-11	2013-14	14.63	-504.37	-489.74
	Total			26.05	-632.57	-606.52
	Total-C			26.05	-632.57	-606.52
	Grand Total (A+B+C)			209.85	-2552.26	-2342.41

Source: Accounts of the Companies

APPENDIX

2.1

(Refer Paragraph 2.3.1.
Page 40)

Statement of various grants/ appropriations where savings were more than 20 per cent of the total provision

(₹ in crore)

Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
(1)	(2)	(3)	(4)	(5)	(6)
		Revenue (Voted)			
1	1	Legislative Assembly Secretariat	68.65	30.68	45
2	4	Agricultural Marketing	83.56	43.59	52
3	5	Agriculture	1065.83	409.35	38
4	6	Animal Resources Development	731.09	240.80	33
5	8	Co-operation	302.84	139.85	46
6	9	Commerce and Industries	610.87	175.59	29
7	14	Mass Education Extension and Library Services	246.97	50.53	20
8	16	Environment	33.86	18.16	54
9	17	Excise	110.40	30.55	28
10	20	Fisheries	238.05	80.50	34
11	22	Food Processing Industries and Horticulture	122.99	29.55	24
12	28	Housing	124.67	44.77	36
13	29	Industrial Reconstruction	4.14	2.47	60
14	30	Information and Cultural Affairs	217.78	96.68	44
15	32	Irrigation and Waterways	752.06	225.65	30
16	34	Judicial	452.18	102.65	23
17	37	Law	7.36	2.67	36
18	39	Municipal Affairs	4211.82	1181.69	28
19	41	Parliamentary Affairs	9.70	4.16	43
20	42	Personnel and Administrative Reforms	52.26	17.56	34
21	43	Power and Non-Conventional Energy Sources	1301.87	265.78	20
22	46	Refugee Relief and Rehabilitation	47.89	18.27	38
23	48	Science and Technology	20.49	4.74	23
24	52	Tourism	64.54	16.30	25
25	56	Women Development and Social Welfare	631.49	145.74	23
26	57	Bio-Technology	9.97	2.98	30
27	59	Self-Help Groups and Self Employment	279.63	85.15	30
28	62	North Bengal Development	312.86	177.54	57
29	63	Statistics and Programme Implementation	132.90	64.44	48
		Capital (Voted)			
1	1	Legislative Assembly Secretariat	10.00	9.29	93
2	4	Agricultural Marketing	117.61	73.04	62
3	5	Agriculture	420.10	184.09	44
4	6	Animal Resources Development	76.55	52.30	68
5	7	Backward Classes Welfare	116.57	34.30	29
6	9	Commerce and Industries	181.26	60.87	34
7	11	Micro and Small Scale Enterprises and Textiles	147.07	38.50	26
8	12	Planning	94.89	30.80	32
9	13	Higher Education	91.73	37.98	41
10	14	Mass Education Extension and Library Services	8.80	6.29	71
11	18	Finance	68.01	36.38	53

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Sr. No.	Grant No	Name of the Grant/Appropriation	Total Grant/ Appropriation	Savings	Percentage
12	19	Fire and Emergency Services	72.25	32.98	46
13	20	Fisheries	58.65	28.18	48
14	22	Food Processing Industries and Horticulture	45.25	38.49	85
15	23	Forests	20.00	10.35	52
16	24	Health and Family Welfare	1756.06	1184.45	67
17	25	Public Works	2696.63	843.48	31
18	27	Home	321.33	120.74	38
19	29	Industrial Reconstruction	9.15	9.15	100
20	30	Information and Cultural Affairs	53.95	22.13	41
21	31	Information Technology	11.10	3.00	27
22	32	Irrigation and Waterways	2122.78	1515.46	71
23	33	Correctional Administration (Jail)	8.63	3.01	35
24	34	Judicial	68.45	39.32	57
25	38	Minority Affairs and Madrasah Education	438.00	312.86	71
26	39	Municipal Affairs	310.92	70.78	23
27	44	Public Enterprises	68.50	13.92	20
28	45	Public Health Engineering	425.00	93.47	22
29	46	Refugee Relief and Rehabilitation	54.79	27.20	50
30	50	Sunderban Affairs	133.23	76.88	58
31	51	Technical Education and Training	298.60	135.10	45
32	52	Tourism	70.00	25.82	37
33	53	Transport	341.00	177.95	52
34	54	Urban Development	40.55	17.30	43
35	55	Water Investigation and Development	398.79	284.23	71
36	56	Women Development and Social Welfare	15.00	7.58	51
37	57	Bio-Technology	6.70	6.70	100
38	58	Paschimanchal Unnayan Affairs	46.19	45.79	99
39	59	Self Help Group and Self Employment	12.00	7.76	65
40	60	Civil Defence	15.50	8.17	53
Revenue (Charged)					
1	1	Legislative Assembly Secretariat	0.42	0.28	67
2	2	Governor's Secretariat	10.68	2.34	22
3	6	Animal Resources Development	0.05	0.05	100
4	7	Backward Classes Welfare	0.05	0.05	100
5	8	Co-operation	3.50	2.44	70
6	11	Micro and Small Scale Enterprises and Textiles	1.47	1.47	100
7	19	Fire and Emergency Services	0.12	0.09	75
8	22	Food Processing Industries and Horticulture	0.20	0.20	100
9	23	Forest	0.05	0.05	100
10	24	Health and Family Welfare	0.06	0.05	83
11	25	Public Works	9.67	2.45	25
12	28	Housing	1.36	0.95	70
13	33	Correctional Administration (Jail)	0.05	0.05	100
14	34	Judicial	112.97	24.32	22
15	42	Personnel and Administrative Reforms	20.60	11.54	56
16	45	Public Health Engineering	1.17	0.84	72
17	46	Refugee Relief and Rehabilitation	0.0072	0.0072	100
18	47	Disaster Management	27.10	26.97	100
Capital (Charged)					
1	7	Backward Classes Welfare	0.05	0.05	100
2	8	Co-operation	12.00	8.74	73
3	46	Refugee Relief and Rehabilitation	5.26	5.03	96
4	47	Disaster Management	7.00	3.58	51

Source: Appropriation Accounts

APPENDIX 2.2

(Refer Paragraph 2.3.2 Page 40)

Statement showing cases where persistent savings were noticed from 2009-10 to 2013-14

(₹ in crore)					
Grant No. and Name	Year	Provision	Expenditure	Savings	Percentage
6-Animal Resources Development					
2403--00-102-NP-002-(Revenue Voted)	2009-10	12.21	10.30	1.91	16
	2010-11	13.45	9.44	4.01	30
	2011-12	15.42	9.20	6.22	40
	2012-13	13.60	8.94	4.66	34
	2013-14	10.27	8.25	2.02	20
2403-00-107-NP-003-(Revenue-Voted)	2009-10	8.18	7.28	0.90	11
	2010-11	8.99	6.83	2.16	24
	2011-12	10.46	6.40	4.06	39
	2012-13	9.75	6.02	3.73	38
	2013-14	7.46	5.76	1.70	23
8-Co-Operation					
2425--00-107-NP-045-(Revenue-Voted)	2009-10	12.00	0.43	11.57	96
	2010-11	12.60	11.34	1.26	10
	2011-12	15.00	1.78	13.22	88
	2012-13	16.35	-	16.35	100
	2013-14	3.00	-	3.00	100
14-Mass Education Extension and Library Services					
4202-04-105-SP 001-(Capital-Voted)	2009-10	2.69	0.86	1.83	68
	2010-11	3.49	0.87	2.62	75
	2011-12	5.25	1.57	3.68	70
	2012-13	6.00	2.25	3.75	63
	2013-14	7.80	2.51	5.29	68
19-Fire and Emergency Services					
4070-00-800-SP 005-(Capital-Voted)	2009-10	25.00	20.36	4.64	19
	2010-11	27.00	15.41	11.59	43
	2011-12	24.50	7.36	17.14	70
	2012-13	28.00	6.13	21.87	78
	2013-14	31.00	10.98	20.02	65
20-Fisheries					
4401-00-104-SP 006 (Capital-Voted)	2009-10	8.94	-	8.94	100
	2010-11	15.73	-	15.73	100
	2011-12	18.78	-	18.78	100
	2012-13	13.00	-	13.00	100
	2013-14	10.00	-	10.00	100
23-Forests					
4406-01-789-SP 001-(Capital-Voted)	2009-10	11.10	10.03	1.07	10
	2010-11	17.76	15.56	2.20	12
	2011-12	13.32	5.68	7.64	57
	2012-13	15.54	1.54	14.00	90
	2013-14	8.88	4.40	4.48	50
24-Health and Family Welfare					
4210-01-800-SP 022-(Capital-Voted)	2009-10	8.80	3.32	5.48	62
	2010-11	6.00	3.56	2.44	41
	2011-12	6.00	4.32	1.68	28
	2012-13	6.00	5.07	0.93	16
	2013-14	7.00	2.74	4.26	61

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4210-01-800- SP 036-(Capital-Voted)	2009-10	12.28	5.68	6.60	54
	2010-11	13.80	5.96	7.84	57
	2011-12	13.50	8.99	4.51	33
	2012-13	18.40	16.21	2.19	12
	2013-14	84.30	64.12	20.18	24
28-Housing					
4216-02-105-SP 001(Capital-Voted)	2009-10	2.45	2.32	0.13	5
	2010-11	8.00	4.61	3.39	42
	2011-12	3.95	2.51	1.44	36
	2012-13	15.00	3.56	11.44	76
	2013-14	7.80	4.13	3.67	47
32-Irrigation and Waterways					
4700--04-800-SP 002- (Capital-Voted)	2009-10	117.00	-	117.00	100
	2010-11	138.59	-	138.59	100
	2011-12	138.00	6.00	132.00	96
	2012-13	258.00	22.66	235.34	91
	2013-14	190.40	14.77	175.63	92
38-Minority Affairs and Madrasah Education					
4202-01-201- SP 004-(Capital-Voted)	2009-10	1.00	-	1.00	100
	2010-11	3.50	-	3.50	100
	2011-12	20.00	-	20.00	100
	2012-13	98.00	-	98.00	100
	2013-14	80.00	-	80.00	100
41-Parliamentary Affairs					
2070-00-800-SP 005-(Revenue-Voted)	2009-10	3.00	2.10	0.90	30
	2010-11	4.00	2.89	1.11	28
	2011-12	4.00	2.97	1.03	26
	2012-13	5.00	3.02	1.98	40
	2013-14	7.00	3.65	3.35	48
50-Sunderban Affairs					
2575-02-789- SP 001 (Revenue-Voted)	2009-10	8.00	5.66	2.34	29
	2010-11	34.00	11.79	22.21	65
	2011-12	53.00	24.66	28.34	53
	2012-13	84.39	36.63	47.76	57
	2013-14	75.25	65.35	9.90	13
51-Technical Education and Training					
2203-00-105- SP 001 (Revenue-Voted)	2009-10	13.78	12.77	1.01	7
	2010-11	19.00	7.91	11.09	58
	2011-12	22.00	6.95	15.05	68
	2012-13	17.65	10.70	6.95	39
	2013-14	23.15	7.71	15.44	67
53-Transport					
3055-00-800- NP-006-(Revenue-Voted)	2009-10	21.50	12.22	9.28	43
	2010-11	22.58	-	22.58	100
	2011-12	22.58	-	22.58	100
	2012-13	6.61	-	6.61	100
	2013-14	3.20	-	3.20	100
55-Water Resources Investigation and Development					
2702--03- 103- SP 004-(Revenue-Voted)	2009-10	1.19	-	1.19	100
	2010-11	2.10	0.94	1.16	55
	2011-12	2.45	-	2.45	100
	2012-13	1.75	-	1.75	100
	2013-14	2.30	1.26	1.04	45
2702- 03-103-NP 001 (Revenue-Voted)	2009-10	101.28	89.82	11.46	11
	2010-11	111.01	88.78	22.23	20
	2011-12	111.31	84.54	26.77	24
	2012-13	123.04	81.81	41.23	34
	2013-14	116.11	82.40	33.71	29

59-Self-Help Groups and Self-Employment					
2435- 01-101-SP 015- (Revenue-Voted)	2009-10	4.00	1.48	2.52	63
	2010-11	8.00	3.23	4.77	60
	2011-12	8.00	2.28	5.72	72
	2012-13	12.00	4.55	7.45	62
	2013-14	12.00	5.93	6.07	51
2435- 01-789-SP 008 (Revenue-Voted)	2009-10	4.00	0.32	3.68	92
	2010-11	8.00	0.68	7.32	92
	2011-12	8.00	2.99	5.01	63
	2012-13	10.00	3.33	6.67	67
	2013-14	8.00	3.36	4.64	58
2515-00-789- SP 004- (Revenue-Voted)	2009-10	1.50	0.47	1.03	69
	2010-11	2.50	0.60	1.90	76
	2011-12	2.50	0.44	2.06	82
	2012-13	7.50	0.68	6.82	91
	2013-14	12.00	0.04	11.96	99
2515-00-800-SP 030 (Revenue-Voted)	2009-10	4.20	1.40	2.80	67
	2010-11	7.00	1.57	5.43	78
	2011-12	7.00	1.23	5.77	82
	2012-13	21.00	1.92	19.08	91
	2013-14	32.00	0.12	31.88	99

Source: Appropriation Accounts

APPENDIX 2.3

(Refer Paragraph 2.3.5
Page 42)

Statement of various grants/appropriations where expenditure exceeded budget provision either by more than ₹ 1 crore or by more than 20 per cent of total provision

Sl. No	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess	Percentage
			(₹ i n c r o r e)			
<i>Voted Grants</i>						
1	13-Revenue	Higher Education	2406.54	2414.92	8.38	-
2	15-Capital	School Education	355.01	410.96	55.95	16
3	18-Revenue	Finance	13339.87	13468.15	128.28	1
4	26-Revenue	Hill Affairs	637.98	647.40	9.42	1
5	27-Revenue	Home	4104.81	4201.20	96.39	2
6	36-Capital	Land and Land Reforms	36.59	38.43	1.84	5
7	40-Revenue	Panchayat and Rural Development	6459.05	6543.51	84.46	1
8	43-Capital	Power and Non-conventional Energy Sources	663.76	942.71	278.95	42
9	45-Revenue	Public Health Engineering	972.42	1021.32	48.90	5
10	53-Revenue	Transport	936.39	964.61	28.22	3
11	60-Revenue	Civil Defence	316.44	324.62	8.18	3
12	64-Capital	Child Development	85.00	129.65	44.65	53
Total Voted			30313.86	31107.48	793.62	
<i>Charged Appropriations</i>						
1	9- Revenue	Commerce and Industries	1.45	2.52	1.07	74
	9- Capital		1.97	5.90	3.93	199
2	18-Revenue	Finance	20044.01	20733.59	689.58	3
3	19-Capital	Fire and Emergency Services	0.20	0.40	0.20	100
4	32-Capital	Irrigation and Waterways	0.58	0.73	0.15	26
5	36-Revenue	Land and Land Reforms	1.00	16.10	15.10	1510
6	40-Revenue	Panchayat and Rural Development	0.40	0.50	0.10	25
7	42-Capital	Personnel and Administrative Reforms	0.0065	0.0103	0.0038	58
8	45-Capital	Public Health Engineering	0.75	1.18	0.43	57
Total		Charged	20050.3665	20760.9303	710.5638	
Grand Total			50364.2265	51868.4103	1504.1838	

Source: Appropriation Accounts

APPENDIX 2.4

(Refer Paragraph 2.3.6
Page 42)

Expenditure incurred without provision during 2013-14

(₹ in crore)

Sl. No.	Number and name of the Grant / Appropriation		Expenditure incurred without provisions
	Grants	Head of Account	
1	7-Backward Classes Welfare	2225-02-796- NP 015 Revenue (Voted)	1.27
		4225-01-283-SP-001 Capital (Voted)	3.01
2	11-Micro and Small Scale Enterprises and Textiles-	2851-00-110-SP 051 Revenue (Voted)	1.84
3	13-Higher Education	2202-03-104-SP 008 (Revenue-Voted)	4.13
4	15-School Education	2202-01-789-CS(NS)CS 002 Revenue (Voted)	2.30
		2202-01-789- CS(NS)CS 003 Revenue (Voted)	2.43
		2202-01-789- CS(NS)CS 004 Revenue (Voted)	53.65
		2202-01-789- CS(NS)CS 009 Revenue (Voted)	3.22
		2202-01-796-CS(NS)CS 008 Revenue (Voted)	0.97
5	18-Finance	2045-00-797-NP 001 Revenue (Voted)	989.14
		2235-60-200-NP 034 Revenue (Voted)	0.87
6	24-Health and Family Welfare	2210-06-101-SP-018 Revenue (Voted)	3.00
7	25-Public Works	3054-80-001-NP 001 Revenue (Voted)	5.40
		3054-80-797-SP 003 Revenue (Voted)	86.81
		3054-01-337-NP 003 Revenue (Voted)	13.13
		5054-03-799-SP 001 Capital (Voted)	88.34
		5054-04-789-SP 011 Capital (Voted)	11.04
8	30-Information and Cultural Affairs	2205-00-102-CN 005 Revenue (Voted)	1.96
		2235-60-110-SP 002 Revenue (Voted)	1.27
9	34-Judicial	2014-00-105-NP 008 (Revenue-Voted)	1.00
10	36-Land and Land Reforms	2401-00-111-CN 001 Revenue (Voted)	0.93
11	39-Municipal Affairs	2217-05-789-SP 023 (Revenue-Voted)	11.00
12	40-Panchayat and Rural Development	2515-00-796-CS 001 (Revenue-Voted)	5.88
		2515-00-789-CS(NS) CS 001(Revenue-Voted)	1.89
13	43-Power and Non-Conventional Energy Sources	4801-02-789-SP 001 Capital (Voted)	191.00
		4801-02-796-SP 001 Capital (Voted)	38.00
14	46-Refugee, Relief and Rehabilitation	4235-01-201-SP 006 Capital (Voted)	19.63
15	47-Disaster Management	2245-02-102-NP 001 Revenue (Voted)	2.90
16	49-Sports and Youth Services	2204-00-104-SP 004 Revenue (Voted)	0.01
		2204-00-104-CN 002 Revenue (Voted)	3.00
17	51- Technical Education and Training	2203-00-105-CS 001 (Revenue-Voted)	1.11
		4202-02-104-CS 001 (Capital-Voted)	1.46
18	53-Transport	3055-00-797-SP 001 (Revenue-Voted)	86.69
19	62-North Bengal Development	4575-60-001-SP 001 (Capital-Voted)	25.39
	Appropriation	Head of Account	Expenditure incurred without provisions
1	18-Finance	2045-00-103-NP 005 Revenue(Charged)	1.24
		2049-01-101-NP 147 Revenue(Charged)	90.30
		2049-01-101-NP 149 Revenue(Charged)	21.50
		2049-01-101-NP 158 Revenue(Charged)	43.20
		2049-01-123-NP 016 Revenue(Charged)	303.04

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		2049-01-123-NP 017 Revenue(Charged)	223.60
		2049-01-123-NP 018 Revenue(Charged)	1240.27
		2049-01-123-NP 019 Revenue(Charged)	347.55
		2049-01-123-NP 021 Revenue(Charged)	433.80
		2049-01-123-NP 022 Revenue(Charged)	282.93
		2049-02-213-NP 001 Revenue (Charged)	5.64
		2049-02-213-NP 002 Revenue (Charged)	0.97
		2049-02-216-NP 001 Revenue(Charged)	0.14
		2049-02-217-NP 001 Revenue(Charged)	5.92
		2049-02-217-NP 003 Revenue(Charged)	0.44
		2049-02-217-NP 005 Revenue(Charged)	0.14
		2049-02-249-NP 001 Revenue(Charged)	6.72
		2049-02-249-NP 002 Revenue(Charged)	8.32
		2049-02-249-NP 003 Revenue(Charged)	86.08
		6003-00-101- NP 057 Capital (Charged)	465.71
		6003-00-101-NP 058 Capital (Charged)	1704.71
		6003-00-101-NP 059 Capital (Charged)	1170.57
		6003-00-101-NP 061 Capital (Charged)	335.00
		6003-00-101-NP 100 Capital (Charged)	25.00
		6003-00-101-NP 006 Capital (Charged)	0.13
		6003-00-101-NP 009 Capital (Charged)	69.63
		6003-00-101-NP 015 Capital (Charged)	0.75
2	36-Land and Land Reforms	2049-01-305-NP 004 Revenue (Charged)	16.08
	Total		8553.05

Source: Appropriation Accounts

APPENDIX 2.5

(Refer Paragraph 2.3.7
Page 43)

Statement showing cases where supplementary provision (₹ 10 lakh or more in each case) proved unnecessary

(₹ in lakh)						
Sl. No	Number of grant	Name of the Grant	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A-	Revenue (Voted)				
1	3-	Council of Ministers	1443.37	1412.08	31.29	188.78
2	5-	Agriculture	105657.11	65648.05	40009.06	926.28
3	7-	Backward Classes Welfare	94416.44	83652.05	10764.39	2100.00
4	9-	Commerce and Industries	58586.58	43527.40	15059.18	2500.00
5	10-	Consumer Affairs	6488.64	5433.76	1054.87	50.00
6	14-	Mass Education Extension and Library Services	20952.23	19644.42	1307.81	3744.88
7	21-	Food and Supplies	289250.23	255931.64	33318.59	3001.39
8	22-	Food Processing Industries and Horticulture	11299.28	9343.89	1955.39	999.62
9	24-	Health and Family Welfare	429329.72	415952.24	13377.48	9485.13
10	25-	Public Works	157332.38	139543.75	17788.63	147.36
11	29-	Industrial Reconstruction	284.92	166.61	118.31	128.82
12	30-	Information and Cultural Affairs	21583.71	12109.92	9473.79	193.96
13	31-	Information Technology	10355.36	9280.21	1075.15	20.00
14	35-	Labour	54960.26	50443.96	4516.30	1541.74
15	37-	Law	623.86	468.93	154.93	112.39
16	43-	Power and Non-Conventional Energy Sources	122120.42	103609.47	18510.95	8066.60
17	52-	Tourism	6178.32	4824.09	1354.23	276.02
18	59-	Self-Help Group and Self Employment	27805.36	19448.16	8357.20	157.39
19	64-	Child Development	247508.72	218552.21	28956.51	2701.77
		Total for Revenue (Voted)	1666176.91	1458992.84	207184.07	36342.13
	B-	Capital (Voted)				
1	7-	Backward Classes Welfare	10884.22	8227.14	2657.08	772.50
2	12-	Development and Planning	7489.00	6408.58	1080.42	2000.00
3	13-	Higher Education	8048.00	5375.49	2672.51	1125.00
4	24-	Health and Family Welfare	60060.00	57161.19	2898.81	115545.76
5	25-	Public Works	205512.29	185315.11	20197.18	64150.80
6	39-	Municipal Affairs	27773.92	24013.64	3760.28	3317.90
7	44-	Public Enterprises	6700.00	5458.18	1241.82	150.00
8	53-	Transport	32600.50	16305.66	16294.84	1500.00
9	54-	Urban Development	3055.19	2324.98	730.21	1000.00
		Total for Capital (Voted)	362123.12	310589.97	51533.15	188789.46
		Total for (Voted)	2028300.03	1769582.81	258717.22	225131.59
		Revenue (Charged)				
1	11-	Micro and Small Scale Enterprises and Textiles	80.0	-	147.19	67.19
2	32-	Irrigation and Waterways	8980.55	7980.31	1000.24	27.38

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3	47-	Disaster Management	2670.32	12.96	2697.36	40.00
		Capital (Charged)				
1	8-	Co-operation	1180.00	325.71	854.29	20.00
2	47-	Disaster management	-	342.47	357.53	700.00
		Total for Charged	12910.87	8661.45	5056.61	854.57
		Grand Total	2041210.90	1778244.26	263773.83	225986.16

Source: Appropriation Accounts

APPENDIX 2.6

(Refer Paragraph 2.3.7
Page 43)

Statement of various grants/appropriation where supplementary provision proved insufficient by more than ₹ 1 crore each

(₹ in crore)							
Sr. No.	Grant Number	Name of the Grants and Appropriation	Original Provision	Supplementary provision	Total	Expenditure	Excess
1	15	School Education Capital (Voted)	223.50	131.51	355.01	410.96	55.95
2	18	Finance Revenue (Voted)	11242.99	2096.88	13339.87	13468.15	128.28
		Revenue (Charged)	19396.05	647.97	20044.01	20733.59	689.58
3	26	Hill Affairs Revenue (Voted)	483.83	154.15	637.98	647.40	9.42
4	27	Home Revenue (Voted)	4033.84	70.97	4104.81	4201.20	96.39
5	36	Land and Land Reforms Capital (Voted)	24.19	12.40	36.59	38.43	1.84
6	40	Panchayat and Rural Development Revenue (Voted)	5290.88	1168.17	6459.05	6543.51	84.46
7	43	Power and Non-conventional Energy Sources Capital (Voted)	504.70	159.06	663.76	942.71	278.95
8	45	Public Health Engineering Revenue Revenue (Voted)	799.89	172.53	972.42	1021.32	48.90
9	53	Transport Revenue (Voted)	697.12	239.27	936.39	964.61	28.22
Total				4852.91			1421.99

Source: Appropriation Accounts

APPENDIX 2.7

(Refer Paragraph 2.3.8
Page 43)

Excessive/unnecessary/insufficient re-appropriation of funds

(₹ in lakh)

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	1	Legislative Assembly Secretariat	2011-02-103-NP-001	(-) 686.25	(-) 489.29
			4059-01-051- SP-058	(-) 670.00	(-) 258.90
2	5	Agriculture	2401-00-104-NP-001	(+) 200.00	(-) 1075.69
			2415-01-004-NP-001	(+) 1.10	(-) 379.32
			2401-00-001-NP-001	(+) 20.00	(-) 411.57
			2401-00-001-NP-005	(-) 298.50	(-) 4305.62
3	6	Animal Resources Development	2403-00-102-NP-002	(+) 41.33	(-) 201.53
			2403-00-001-NP-006	(+) 39.37	(-) 190.53
			2403-00-102-NP-003	(-) 17.76	(-) 378.25
			2403-00-102-NP-001	(-) 80.70	(-) 770.88
4	8	Co-operation	2425-00-107-SP-012	(-) 88.05	(-) 123.60
			2425-00-107-SP-004	(-) 19.50	(-) 286.50
5	9	Commerce and Industries	2058-00-103-NP 001	(-) 240.60	(-) 121.65
6	11	Micro and Small Scale Industries	2851-00-102-NP 008	(-) 43.62	(-) 440.20
			2851-00-110-SP 045	(-) 36.20	(-) 107.80
			2851-00-103-NP 008	(-) 19.27	(-) 440.16
			2851-00-001-NP 004	(+) 164.90	(-) 412.57
			4851-00-789-SP 015	(-) 40.89	(-) 129.92
7	13	Higher Education	2202-03-102-NP 001	(-) 3996.09	(-) 3963.54
			4202-01-203-SP 005	(-) 550.00	(-) 2429.77
8	14	Mass Education Extension and Library Services	2202-80-800-NP 001	(+) 5.38	(-) 342.30
9	15	School Education	2202-01-789-SP 013	(+) 3000.00	(-) 4652.10
			2202-01-789-SP 021	(-) 4840.09	(-) 10217.92
			2210-01-796-SP 021	(-) 1213.36	(-) 8006.84
			2202-01-111-SP 001	(-) 14080.17	(-) 29451.24
			2202-02-110-SP 020	(-) 3000.00	(-) 11000.00
			2202-02-789-SP 012	(+) 14000.00	(-) 7115.60
			2202-02-796-SP 012	(+) 4800.00	(-) 2565.56
10	16	Environment	2215-02-106-NP 003	(-) 0.70	(-) 145.12
			3435-03-101-SP 002	(-) 87.40	(-) 113.60
11	18	Finance	2040-00-101-NP 001	(+) 32.00	(-) 2087.31
			2040-00-001-NP 001	(-) 32.00	(-) 581.55
			6004-02-101-NP 067	(-) 34227.80	(-) 500.00
			6004-02-101-NP 005	(-) 21614.93	(-) 1105.81
12	19	Fire and Emergency Services	2070-00-108-NP 001	(-) 8.00	(-) 697.94
			2070-00-106-NP 011	(+) 5.00	(-) 923.71
13	21	Food and Supplies	2408-01-001-NP 002	(+) 14.00	(-) 137.68
			2408-01-001-NP 003	(+) 1.31	(-) 905.33
			2408-01-001-NP 004	(+) 5.35	(-) 1060.92
			2408-01-001-NP 001	(-) 20.66	(-) 586.23
14	23	Forest	2406-01-001-NP 012	(+) 3.00	(-) 223.31
			2406-01-001-NP 007	(-) 13.13	(-) 565.81
			2406-01-001-NP 010	(-) 3.00	(-) 660.10

Sl No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
15	24	Health and Family Welfare	2210-03-103-NP 001	(-)3.79	(-)10547.76
			4210-03-105-SP 013	(+) 3000.00	(-)8898.88
			4210-03-789-SP 010	(+) 1500.00	(-)5181.58
			4210-03-105-SP 005	(-)700.00	(-)536.47
			4210-01-800-SP 036	(-)4769.97	(-)2018.15
			4210-03-796-SP 010	(+) 700.00	(-)208.56
			4210-01-800-SP 039	(+) 220.97	(-)108.71
16	25	Public Works	3054-04-800-NP 002	(+) 2347.00	(-) 1096.90
			5054-03-337-SP 001	(+) 8127.04	(-) 9864.76
			5054-04-796-SP 001	(-) 248.90	(-) 648.90
			5054-03-789-SP 004	(-) 4063.52	(-) 9960.69
17	27	Home	2052-00-090-NP 001	(-) 1.61	(-) 239.69
			2055-00-112-NP 001	(-) 14.76	(-) 196.27
18	28	Housing	2251-00-090-NP 014	(+) 4.22	(-) 162.18
			2216-01-700-NP 005	(-) 4.22	(-) 1490.40
			4216-02-105-SP 001	(+)280.00	(-) 366.62
			4216-03-796-SP 002	(-) 500.00	(-) 642.48
			5452-01-102-SP 001	(-) 400.00	(-) 1113.11
19	30	Information and Cultural Affairs	2220-60-101-NP 001	(-)50.00	(-)1028.19
			2220-60-102-NP 001	(+) 4.56	(-)443.63
			2220-60-102-NP 002	(+) 0.44	(-)377.73
			2251-00-090-NP 012	(+) 25.46	(-)177.93
			2205-00-800-SP 031	(-)33.50	(-)466.50
20	31	Information Technology	2251-00-090-SP 006	(-)73.92	(-)726.08
21	32	Irrigation and Waterways	4711-01-103-SP 564	(-) 821.22	(-)13656.41
22	33	Jail	2056-00-101-NP 002	(+) 3.00	(-) 969.30
23	34	Judicial	2014-00-105-NP 001	(+) 161.00	(-) 261.62
			2014-00-105-NP 004	(+) 15.00	(-) 314.59
			2014-00-800-NP 006	(-) 163.00	(-) 186.00
24	35	Labour	2210-01-102-NP 004	(+) 18.46	(-) 633.74
			2210-01-102-NP 001	(+) 5.00	(-) 782.68
			2210-01-102-NP 002	(-) 23.46	(-) 281.85
25	36	Land and Land Reforms	2029-00-001-NP 001	(-) 9.00	(-) 1340.16
			2029-00-102-SP 016	(-) 1829.00	(-) 864.49
26	39	Municipal Affairs	2217-80-001-NP 001	(-) 12.67	(-) 134.64
			3604-00-106-NP 002	(-) 16.34	(-) 189.67
			2217-05-192-SP 006	(+) 16949.37	(-) 338.32
			4217-60-789-SP 002	(+) 333.65	(-) 1518.01
			6217-60-800-SP 001	(+) 3957.92	(-) 3317.90
27	47	Disaster Management	2235-02-800-Np 004	(-)100.50	(-)487.98
			2235-02-001-NP 004	(+) 77.77	(-)660.87
			2245-02-106-NP 001	(+) 11411.79	(-) 6257.50
28	52	Tourism	3452-01-101-SP 002	(-) 200.00	(-) 276.02
29	54	Urban Development	2216-02-111-NP 001	(+) 20.94	(-) 441.94
			2217-01-193-SP 002	(-) 18.00	(-) 4863.33
			3451-00-090-NP 009	(-) 20.94	(-) 195.68
			2215-02-106-SP 031	(-) 3286.67	(-) 617.29
30	55	Water Investigation and Development	2702-03-103-NP 001	(+)500.00	(-)3371.25
			2702-03-102-NP 001	(-)500.00	(-)4379.88
					203406.56

Report on State Finances for the year ended 31 March 2014

SI No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1	1	Legislative Assembly Secretariat	2059-01-051-NP-022	(-) 270.23	(+) 32.93
			2011-02-101-NP-001	(-) 1667.49	(+) 27.95
2	9	Commerce and Industries	2049-01-200-NP 038	(-) 36.25	(+) 142.96
3	11	Micro and Small Scale Enterprises and Textiles	2851-00-107-NP 013	(-) 465.85	(+) 200.77
			2851-00-107-NP 014	(-) 1344.12	(+) 213.34
4	12	Development and Planning	2575-60-796-SP 007	(-) 180.00	(+) 60.00
5	13	Higher Education	2202-03-102-NP 009	(+) 3996.09	(+) 3772.83
			4202-02-105-SP 001	(+) 150.00	(+) 419.41
6	17	Excise	2039-00-001-NP 001	(-) 1310.17	(+) 265.91
			2039-00-001-NP 002	(-) 2067.40	(+) 780.01
7	23	Forest	2406-01-001-NP 001	(+) 17.91	(+) 611.73
8	25	Public Works	3054-03-337-NP 001	(-) 2347.00	(+) 1497.83
			5054-04-337-SP 020	(-) 2200.00	(+) 255.64
9	27	Home	2055-00-108-NP 001	(-) 362.46	(+) 3483.48
10	28	Housing	4216-03-789-SP 001	(+) 500.00	(+) 838.36
11	34	Judicial	2014-00-800-NP 005	(+) 4.00	(+) 106.85
12	36	Land and Land Reforms	2059-01-789-SP 003	(+) 1079.00	(+) 80.04
13	39	Municipal Affairs	2217-80-192-SP 001	(-) 5179.41	(+) 964.47
			2217-05-789-SP 023	(-) 2200.00	(+) 1100.00
14	47	Disaster management	2245-02-101-NP 004	(-) 6455.55	(+) 1742.58
			2245-02-193-NP 002	(-) 600.00	(+) 436.35
			2245-02-800-NP 005	(-) 3588.25	(+) 1500.00
			2245-02-122-NP 002	(+) 3307.45	(+) 1272.46
			2245-02-114-NP 002	(-) 300.00	(+) 828.68
			2245-02-193-NP 001	(-) 600.00	(+) 757.99
			2245-80-102-NP 001	(-) 400.00	(+) 421.22
15	49	Sports and Youth Services	2204-00-104-SP 001	(+) 673.07	(+) 1922.71
16	53	Transport	3055-00-190-SP 004	(+) 795.00	(+) 750.00
17	54	Urban Development	2217-01-193-SP 001	(+) 833.13	(+) 1812.71
18	60	Civil Defence	2070-00-107-NP 005	(-) 37.74	(+) 1641.28
			2070-00-106-NP 006	(+) 37.74	(+) 421.15
					28361.64

Source: Appropriation Accounts

APPENDIX 2.8

(Refer Paragraph 2.3.9
Page 44)

Statement of various grants/ appropriations in which savings occurred but no part of which had been surrendered

				(₹ in crore)
Sl. No.	Grant No.	Name of grant/appropriation		Saving
I – Grant				
1	3	Council of Ministers	(Revenue-Voted)	2.20
2	4	Agricultural Marketing	(Revenue-Voted)	43.59
			(Capital-Voted)	73.04
3	5	Agriculture	(Revenue-Voted)	409.35
			(Capital-Voted)	184.09
4	6	Animal Resources Development	(Revenue-Voted)	240.80
			(Capital-Voted)	52.30
5	7	Backward Classes Welfare	(Revenue-Voted)	128.64
			(Capital-Voted)	34.30
6	8	Co-operation	(Revenue-Voted)	139.85
			(Capital-Voted)	4.39
7	10	Consumer Affairs	(Revenue-Voted)	11.05
8	13	Higher Education	(Capital-Voted)	37.98
9	14	Mass Education Extension and Library Services	(Revenue-Voted)	50.53
			(Capital-Voted)	6.29
10	15	School Education	(Revenue-Voted)	2118.47
11	16	Environment	(Revenue-Voted)	18.16
12	17	Excise	(Capital-Voted)	0.98
13	18	Finance	(Capital-Voted)	36.38
14	19	Fire and Emergency Services	(Revenue-Voted)	19.68
			(Capital-Voted)	32.98
15	20	Fisheries	(Revenue-Voted)	80.50
			(Capital-Voted)	28.18
16	21	Food and Supplies	(Revenue-Voted)	363.20
			(Capital-Voted)	3.09
17	22	Food Processing Industries and Horticulture	(Revenue-Voted)	29.55
			(Capital-Voted)	38.49
18	23	Forest	(Revenue-Voted)	97.52
			(Capital-Voted)	10.35
19	24	Health and Family Welfare	(Revenue-Voted)	228.63
			(Capital-Voted)	1184.45
20	25	Public Works	(Revenue-Voted)	179.36
			(Capital-Voted)	843.48
21	27	Home	(Capital-Voted)	120.74
22	28	Housing	(Revenue-Voted)	44.77
			(Capital-Voted)	101.91
23	29	Industrial Reconstruction	(Revenue-Voted)	2.47
			(Capital-Voted)	9.15
24	30	Information and Cultural Affairs	(Revenue-Voted)	96.68
			(Capital-Voted)	22.13
25	32	Irrigation and Waterways	(Revenue-Voted)	225.65
			(Capital-Voted)	1515.46
26	33	Correctional Administration	(Capital-Voted)	3.01

Report on State Finances for the year ended 31 March 2014

Sl. No.	Grant No.	Name of grant/appropriation	Saving
27	34	Judicial	(Revenue-Voted) 102.65 (Capital-Voted) 39.32
28	35	Labour	(Revenue-Voted) 60.58
29	36	Land and Land Reforms	(Revenue-Voted) 184.19
30	37	Law	(Revenue-Voted) 2.67
31	38	Minority Affairs and Madrasah Education	(Revenue-Voted) 16.61 (Capital-Voted) 312.86
32	40	Panchayat and Rural Development	(Capital-Voted) 9.24
33	41	Parliamentary Affairs	(Revenue-Voted) 4.16
34	44	Public Enterprises	(Revenue-Voted) 0.31 (Capital-Voted) 13.92
35	45	Public Health Engineering	(Capital-Voted) 93.47
36	46	Refugee Relief and Rehabilitation	(Revenue-Voted) 18.27 (Capital-Voted) 27.20
37	48	Science and Technology	(Revenue-Voted) 4.74
38	49	Sports and Youth Services	(Revenue-Voted) 35.98
39	50	Sunderban Affairs	(Revenue-Voted) 9.29 (Capital-Voted) 76.88
40	51	Technical Education and Training	(Revenue-Voted) 76.10 (Capital-Voted) 135.10
41	54	Urban Development	(Capital-Voted) 17.30
42	55	Water Investigation and Development	(Revenue-Voted) 91.28 (Capital-Voted) 284.23
43	56	Women Development and Social Welfare	(Revenue-Voted) 145.74 (Capital-Voted) 7.58
44	57	Bio-Technology	(Revenue-Voted) 2.98 (Capital-Voted) 6.70
45	58	Paschimanchal Unnayan Affairs	(Revenue-Voted) 13.51 (Capital-Voted) 45.79
46	59	Self Help Groups and Self Employment	(Revenue-Voted) 85.15 (Capital-Voted) 7.76
47	60	Civil Defence	(Capital-Voted) 8.17
48	61	Chief Minister's Office	(Revenue-Voted) 0.43
49	62	North Bengal Development	(Capital-Voted) 1.99
50	63	Statistics and Programme Implementation	(Revenue-Voted) 64.44
51	64	Child Development	(Revenue-Voted) 316.58
Total			11196.99
II – Appropriation			
1	6	Animal Resources Development	(Revenue-Charged) 0.05
2	7	Backward Classes Welfare	(Revenue-Charged) 0.05 (Capital-Charged) 0.05
3	8	Co-operation	(Revenue-Charged) 2.44 (Capital-Charged) 8.74
4	11	Micro and Small Scale Enterprises and Textiles	(Revenue-Charged) 1.47
5	18	Finance	(Capital-Charged) 7113.36
6	19	Fire and Emergency Services	(Revenue-Charged) 0.09
7	20	Fisheries	(Revenue-Charged) 0.40
8	22	Food Processing Industries and Horticulture	(Revenue-Charged) 0.20
9	23	Forest	(Revenue-Charged) 0.05
10	24	Health and Family Welfare	(Revenue-Charged) 0.05
11	25	Public Works	(Revenue-Charged) 2.45

Sl. No.	Grant No.	Name of grant/appropriation	Saving
		(Capital-Charged)	0.02
12	27	Home (Revenue-Charged)	0.05
13	28	Housing (Revenue-Charged)	0.95
		(Capital-Charged)	0.33
14	32	Irrigation and Waterways (Revenue-Charged)	10.28
15	33	Correctional Administration (Revenue-Charged)	0.05
16	34	Judicial (Revenue-Charged)	24.32
17	40	Panchayat and Rural Development (Capital-Charged)	0.35
18	45	Public Health Engineering (Revenue-Charged)	0.84
		Total	7166.59
		Grand Total	18363.58

Source: Appropriation Accounts

APPENDIX 2.9

(Refer Paragraph 2.3.9
Page 44)

Statement showing details of cases of short-surrender (by ₹ 1 crore and above) leading to savings

					(₹ in crore)
Sr. No.	Number and Name of Grants/Appropriation		Saving	Surrender	Saving which remained to be surrendered
1	1-Legislative Assembly Secretariat	(Revenue-Voted)	30.68	26.28	4.40
		(Capital-Voted)	9.29	6.70	2.59
2	9-Commerce and Industries	(Revenue-Voted)	175.59	173.86	1.73
3	11-Micro and Small Scale Enterprises and Textiles	(Revenue -Voted)	67.86	58.63	9.22
4	12-Development and Planning	(Revenue-Voted)	26.58	23.78	2.80
5	31-Information and Technology	(Revenue-Voted)	10.95	4.23	6.72
6	33-Jail	(Revenue-Voted)	40.62	0.03	40.59
7	39-Municipal Affairs	(Revenue-Voted)	1181.69	885.24	296.45
		(Capital-Voted)	70.78	22.42	48.36
8	42-Personnel and Administrative Reforms	(Revenue-Voted)	17.56	9.97	7.59
		Capital -Voted)	7.71	5.92	1.79
9	47-Disaster Management	(Revenue-Voted)	10.01	0.24	9.77
		(Capital -Voted)	1.15	0.0089	1.14
10	52-Tourism	(Revenue -Voted)	16.30	11.04	5.26
11	53-Transport	(Capital -Voted)	177.95	1.12	176.83
12	54-Urban Development	(Revenue -Voted)	363.86	10.00	353.86
13	62-North Bengal Development	(Revenue -Voted)	177.54	42.43	135.12
14	47-Disaster Management	(Revenue-Charged)	26.97	0.27	26.70
	Total		2413.09	1282.1689	1130.92

Source: Appropriation Accounts

APPENDIX 2.10

(Refer Paragraph 2.3.9
Page 44)

Statement showing cases of surrender of funds in excess of ₹ 1 crore on the last working day of March 2014 or thereafter

(₹ in crore)

Sl. No.	Grant No	Date of surrender	Amount	Head(s) of Account	Name of Department
1	2	31-03-2014	1.58	2012	Governor's Secretariat
2	39	31-03-2014	907.67	2052, 2215, 2217, 3604, 4059, 4215, 4217, 6217	Municipal Affairs
3	9	31-03-2014	235.09	2049, 2058, 2852, 2853, 3451, 3475, 4407, 4551, 4857, 4885, 6407, 6551, 6857, 6860, 6885	Commerce and Industries
4	31	31-03-2014	7.23	6859, 2251, 4859, 4070	Information Technology
5	43	06-06-2014	578.44	2045, 2049, 2575, 2801, 2810, 3451, 4801, 6003, 6801	Power and Non-Conventional Energy Sources
6	12	31-03-2014	24.59	2505, 2575, 3451, 4575	Planning
7	52	31-03-2014	36.86	2551, 3452, 5452	Tourism
8	17	12-06-2014	33.89	2039	Excise
9	47	31-03-2014	3.85	2049, 4059, 6003	Disaster Management
10	11	31-03-2014	97.75	2049, 2401, 2551, 2851, 3451, 4851, 6003, 6851, 6860	Micro & Small Scale Enterprises and Textiles
11	1	19-06-2014	33.28	2011, 2059, 4059	Legislative Assembly Secretariat
12	27	31-03-2014	1.31	2055	Home
13	27	17-06-2014	8.64	2055	Home
14	42	31-03-2014	27.43	2051, 2052, 2070, 4059, 4216	Personnel and Administrative Reforms
Total			1997.61		

Source: Records of O/o the Pr. Accountant General (A&E)

APPENDIX 2.11

(Refer Paragraph 2.3.11
Page 44)

Statement showing cases which satisfied the criteria laid down for treatment of New Service/New Instrument of Service but were not treated as such

				(₹ in crore)
Sl. No	Grant No.	Head of Accounts in details	Name of the Department	Actual Expenditure
1	7	2225-02-796-NP 015 -Mayel Lyang Lepcha Development Board	Backward Classes Welfare	1.27
2		4225-01-283-SP 001 -Construction of Hostels under Babu Jagjivan Ram Chhatravas Yojana		3.01
3	15	2202-01-789-CS 009 -Teacher Education (ES)	School Education	3.22
4		2202-01-796-CS 008 -Teacher Education (ES)		0.97
5	30	2205-00-102-CN 005 - Commemoration of 150 th Birth Aniversary of Swami Vivekananda (IC)	Information and Cultural Affairs	1.96
6		2235-60-110-SP 002 Medical Insurance Scheme for Film and Television Artists/Technicians		1.27
7	62	4575-60-001-SP 001 Schemes for Development of North Bengal (NB)	North Bengal Development	25.39
Total				37.09

Source: Records of O/o the Pr. Accountant General (A&E)

APPENDIX 2.12

(Refer Paragraph 2.6
Page 46)

Statement of unclaimed deposits not lapsed and transferred to Government Account

Sl. No	Nature of deposits	Treasury involved	Amount (₹ in lakh)
(1)	(2)	(3)	(4)
1	Revenue Deposits	Burdwan-I	91.17
		Burdwan-II	4.68
		Toofanganj	5.60
		Siliguri-I	146.80
		Howrah-II	130.31
		Contai	2.28
		Coochbehar-I	34.73
		Medinipur	161.26
		Darjeeling	79.58
		2	Earnest/Security Money Deposits
Burdwan-I	46.59		
Burdwan-II	23.17		
Bidhannagar	24.44		
Khatra	0.79		
Jhargram	9.09		
Berhampore-I	33.34		
Toofanganj	0.65		
Alipur-II	70.94		
Siliguri-I	214.80		
Howrah-II	11.70		
Baruipur	1.16		
Contai	82.96		
Coochbehar-I	4.52		
Darjeeling	28.45		
3	Personal Deposits of LA collectors/Rent Controller	Hooghly-II	0.59
		Bidhannagar	27.57
		Siliguri-I	122.68
		Contai	9.56
4	Deposits in connection with Elections	Egra	3.50
		Burdwan-I	19.23
		Hooghly-II	3.78
		Jhargram	1.93
		Toofanganj	0.22
		Malda-II	12.66
		Siliguri-I	0.41
		Coochbehar-I	5.03
		Medinipur	3.35
		Total	1419.82

Source: Departmental figures.

APPENDIX 2.13

(Refer Paragraph 2.7.2 Page 50)

Statement showing unnecessary supplementary provision in Grant Number 6 where savings occurred out of the original grant

(₹ in crore)

Year	Section	Original grant	Supplementary grant	Total grant (Col.3 + Col.4)	Actual Expenditure	Savings in Original grant (Col.3 – Col.6)	Total Savings (Col.3+Col.4-Col.6)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
2009-10	Revenue (Voted)	447.30	4.13	451.43	418.86	28.44	32.57
	Revenue (Charged)	0.02	0.03	0.05	0.05	(-) 0.03	-
	Capital (Voted)	42.80	-	42.80	8.17	34.63	34.63
	Capital (Charged)	0.05	-	0.05	0.05	-	-
2010-11	Revenue (Voted)	500.13	19.22	519.35	468.28	31.85	51.07
	Revenue (Charged)	0.02	0.02	0.04	0.02	-	0.02
	Capital (Voted)	53.86	-	53.86	14.84	39.02	39.02
	Capital (Charged)	0.07	-	0.07	0.05	0.02	0.02
2011-12	Revenue (Voted)	580.23	-	580.23	462.16	118.07	118.07
	Revenue (Charged)	0.10	-	0.10	-	0.10	0.10
	Capital (Voted)	61.00	-	61.00	18.50	42.50	42.50
	Capital (Charged)	0.10	-	0.10	0.05	0.05	0.05
2012-13	Revenue (Voted)	715.12	0.09	715.21	536.15	178.97	179.06
	Revenue (Charged)	0.06	-	0.06	-	0.06	0.06
	Capital (Voted)	55.86	-	55.86	14.49	41.37	41.37
	Capital (Charged)	0.08	-	0.08	0.05	0.03	0.03
2013-14	Revenue (Voted)	731.08	0.0004	731.08	490.28	240.80	240.80
	Revenue (Charged)	0.05	-	0.05	-	0.05	0.05
	Capital (Voted)	76.55	0.0001	76.55	24.26	52.29	52.29
	Capital (Charged)	-	-	-	-	-	-
Total		3264.48	23.49	3287.97	2456.26	808.22	831.71

Source: Appropriation Accounts

APPENDIX 2.14

(Refer Paragraph 2.8 Page 52)

Cases of drawal of funds for capital works without furnishing sub-vouchers on the strength of Finance Department order of February 2013

(₹ in crore)

GO No & Date	Head of Account	DDO	Amount Drawn	Purpose of Sanction
Agriculture Marketing Department				
482/Fin/Sanc./AM/P/5A-04/2013 dt 13/12/2013	4401-00-104-SP003-53	Deputy Director, Agricultural Marketing (Administrative) Department, Kolkata	2.51	Construction of 16 nos. of Krishak Bazars (undertaken during 2012-13) at different locations of the State
507/Fin/Sanc/AM/CS/5A-02/13 dt 18/12/2013	4435-01-101-SP007-53		7.78	Infrastructure development for 29 Regulated Markets
	4435-01-789-SP003-53		2.22	
	4435-01-796-SP002-53		1.11	
1166-RIDF/3B-02/12 dt 02/01/2014	4401-00-789-SP001-53		57.77	Construction of 63 nos. of Krishak Bazar in 17 districts of West Bengal under RIDF - XVIII for Marketing and Storage infrastructure like Godown etc. as sanctioned by NABARD.
	4401-00-796-SP001-53		33.91	
	4401-00-800-SP007-53	33.91		
Total: Agriculture Marketing Department			139.21	
Technical Education & Training Department				
161 & 162-TET(Trg)/2B-03/2012 dt 13/02/2014	4202-02-103-SP003-53	Director of Industrial Training, West Bengal	7.17	Construction of new ITIs at Tapan, Maynaguri, Balarampur, Garbeta, Santuri, Keshpur and Debra
	4202-02-796-SP004-53		0.87	
	4202-02-103-SP004-53		4.57	
207(Sanc)-TET-(Trg)/2B-27/2013 dt 14/03/2014	4202-01-800-SP001-53		6.32	Construction of seven ITIs at Hili, Basanti, Purbasthali, Pursurah, Sonamukhi, Indpur and Ranibandh

GO No & Date	Head of Account	DDO	Amount Drawn	Purpose of Sanction
208(Sanc)-TET-(Trg)/2B-17/2014 dt 14/03/2014	4202-02-104-SP007-53		6.12	Construction of eight ITIs at Raghunathganj, Samsorganj, Kaliaganj, Jaynagar, Mangalkote, Nanoor, Illambazar and Bhatar
210(Sanc)-TET-(Trg)/2B-17/2014 dt 21/03/2014	4202-02-104-SP007-53		8.92	Construction of ITIs at Raghunathganj, Samsorganj, Jaynagar, Mangalkote, Nanoor, Illambazar and Bhatar
209(Sanc)-TET-(Trg)/2B-18/2014 dt 20/03/2014	4202-02-104-SP007-53		2.45	Construction of ITIs at Sagar, Patharpratima and Dinhata
211(Sanc)-TET-(Trg)/2B-18/2014 dt 21/03/2014	4202-02-104-SP007-53		7.06	Construction of ITIs at Sagar and Patharpratima
212(Sanc)-TET(Trg)/2B-27/2013 dt 21/03/2014	4202-01-800-SP001-53		21.85	Construction of ITIs at Hili, Basanti, Purbasthali-I, Sonamukhi, Indpur and Ranibandh
222(Sanc)-TET(Trg)/2B-03/2013 dt 26/03/2014	4202-02-796-SP005-53		1.21	Construction of ITIs at Tapan, Moynaguri, Garbeta, Balarampur, Keshpur, Debra and Santuri
Total: Technical Education & Training Department			66.54	
Health & Family Welfare Department				
524(Sanction)/HF/P/P&B/MS/W-74/2012 dt 21/01/2014	4210-01-796-SP005-53	The Joint Director of Health Services(Accounts), Directorate of Health Services, West Bengal	28.86	Augmentation of health infrastructure to 11 backward districts using central resources under Backward Region Grant Fund.
525(Sanction)/HF/P/P&B/MS/W-74/2012 dt 21/01/2014			135.57	Augmentation of health infrastructure in 11 backward districts using central resources under Backward Region Grant Fund.

GO No & Date	Head of Account	DDO	Amount Drawn	Purpose of Sanction
523(Sanction)/HF/P/P&B/MS/W-74/2012 dt 21/01/2014			135.57	Augmentation of health infrastructure in 11 backward districts using central resources under Backward Region Grant Fund.
Total: Health & Family Welfare Department			300.00	
Grand total: Three Departments			505.75	

Source : Departmental figures

APPENDIX 3.1

(Refer Paragraph 3.1
Page 56)

Statement showing non-submission of Utilisation Certificates under West Bengal Panchayat Act

(₹ in lakh)

Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
1	Burdwan ZP	822.50	2012-13	427.93	394.57
2	Hooghly ZP	1058.43	2012-13	155.80	902.63
3	Howrah ZP	142.00	2012-13	-	142.00
4	Jalpaiguri ZP	39.00	2012-13	3.73	35.27
5	Siliguri Mahakuma Parishad ZP	109.13	2012-13	-	109.13
6	South 24 Parganas ZP	2031.22	2012-13	-	2031.22
7	Amta-II PS	448.31	2010-13	-	448.31
8	Ausgram-I PS	102.59	2011-13	-	102.59
9	Bagdah PS	0.22	2010-11	-	0.22
10	Balurghat PS	271.83	2011-13	-	271.83
11	Baraboni PS	204.61	2010-13	-	204.61
12	Basirhat-II PS	4.80	2011-13	-	4.80
13	Bharatpur-I PS	14.00	N/A	3.50	10.50
14	Bhatar PS	24.50	2011-12	-	24.50
15	Binpur-I PS	29.02	2012-13	-	65.83 ¹
16	Bishnupur-I PS	294.78	2010-13	-	294.78
17	Bishnupur-II PS	15.95	2010-11	-	15.95
18	Falakata PS	57.49	2011-13	-	57.49
19	Garbeta-III PS	275.94	2010-13	-	275.94
20	Ghatal PS	72.46	2010-13	-	72.46
21	Goalpokher-I PS	125.15	2009-13	-	125.15
22	Gosaba PS	452.34	2011-13	-	452.34
23	Habra-II PS	17.51	2011-13	-	17.51

¹It is cumulative amount from previous years

Sl. No	Name of the PRI	Amount sub-allotted	Period	Amount for which UCs received	Amount for which UCs wanting
24	Haldibari PS	14.21	2009-11	-	14.21
25	Harirampur PS	101.56	2011-13	-	101.56
26	Harishchandrapur-I PS	7.30	2012-13	-	7.30
27	Itahar PS	66.02	2009-13	-	66.02
28	Katwa-I PS	60.96	2006-10	-	60.96
29	Kolaghat PS	65.20	2011-13	-	65.20
30	Kulpi PS	678.67	2011-13	-	678.67
31	MadarihatBirpara PS	321.04	2010-13	-	321.04
32	Mal PS	233.56	2011-13	-	233.56
33	Manikchak PS	55.17	2011-13	-	55.17
34	Memari-I PS	187.10	2010-13	16.51	170.59
35	Nagrakata PS	45.53	2009-13	-	45.53
36	Nandigram-I PS	50.05	2012-13	-	50.05
37	Narayangarh PS	32.70	2010-13	-	32.70
38	Naxalbari PS	61.03	2011-12	-	61.03
39	Panskura-I PS	26.41	2011-13	-	26.41
40	Raina-I PS	318.91	2010-13	247.22	71.69
41	Raina-II PS	35.66	2010-13	-	35.66
42	Ramnagar-I PS	9.27	2011-13	-	9.27
43	Ramnagar-II PS	12.98	2010-12	-	12.98
44	Ratua-II PS	46.55	2007-12	6.98	39.57
45	SahidMatangini PS	224.52	2010-13	-	224.52
46	Salboni PS	11.10	2010-12	-	11.10
47	Sandeskhali-II PS	19.06	2011-13	-	19.06
48	Sankrail PS	83.63	2008-12	19.48	64.15
49	Santipur PS	8.76	2011-13	-	8.76
50	Sarenga PS	145.29	2012-13	69.95	75.34
51	Sitai PS	23.37	2010-13	-	23.37
52	Tufanganj-I PS	594.04	2008-13	-	594.04
53	Uluberia PS	62.58	2008-10	-	62.58
	TOTAL	10216.01			9301.72

Source: Records of the Institutions

APPENDIX

3.2

(Refer Paragraph 3.2
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Statement showing names of bodies and authorities (other than PRIs), the accounts of which had not been received

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
Kolkata Municipal Area (KMA) – Municipal Corporation			
1.	Chandernagore	2009-10 to 2013-14	5
2.	Howrah	2012-13 to 2013-14	2
3.	Kolkata	2013-14	1
Kolkata Municipal Area (KMA) – Municipality			
4.	Baidyabati	2008-09 to 2013-14	6
5.	Bally	2008-09 to 2013-14	6
6.	Bansberia	2007-08 to 2013-14	7
7.	Baranagar	2012-13 to 2013-14	2
8.	Barasat	2009-10 to 2013-14	5
9.	Barrackpore	2012-13 to 2013-14	2
10.	Baruipur	2011-12 to 2013-14	3
11.	Bhadreswar	2007-08 to 2013-14	7
12.	Bhatpara	2013-14	1
13.	Bidhannagar	2007-08 to 2013-14	7
14.	Budge Budge	2013-14	1
15.	Champdany	2013-14	1
16.	Dum Dum	2009-10 to 2013-14	5
17.	Dankuni	2010-11 to 2013-14	4
18.	Garulia	2008-09 to 2013-14	6
19.	Gayeshpur	2008-09 to 2013-14	6
20.	Halisahar	2006-07 to 2013-14	8
21.	Hooghly Chinsurah	2010-11 to 2013-14	4
22.	Kalyani	2006-07 to 2013-14	8
23.	Kamarhati	2012-13 to 2013-14	2
24.	Kanchrapara	2008-09 to 2013-14	6
25.	Khardah	2008-09 to 2013-14	6
26.	Konnagar	2012-13 to 2013-14	2
27.	Madhyamgram	2011-12 to 2012-13	3
28.	Maheshtala	2010-11 to 2013-14	4
29.	Nabadiganta Industrial Township	2006-07 to 2013-14	8
30.	Naihati	2012-13 to 2013-14	2
31.	New Barrackpore	2010-11 to 2013-14	4
32.	North Barrackpore	2008-09 to 2013-14	6
33.	North Dum Dum	2010-11 to 2013-14	4
34.	Panihati	2010-11 to 2013-14	4
35.	Pujali	2012-13 to 2013-14	2
36.	RajarhatGopalpur	2012-13 to 2013-14	2
37.	RajpurSonarpur	2011-12 to 2013-14	3

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
38.	Rishra	2007-08 to 2013-14	7
39.	Serampore	2009-10 to 2013-14	5
40.	South Dum Dum	2010-11 to 2013-14	4
41.	Titagarh	2008-09 to 2013-14	6
42.	Uluberia	2010-11 to 2013-14	4
43.	UttarparaKotrung	2009-10 to 2013-14	5
Non-Kolkata Municipal Area (Non-KMA) – Municipal Corporation			
44.	Asansol	2013-14	1
45.	Durgapur	2011-12 to 2013-14	3
46.	Siliguri	2010-11 to 2013-14	4
Non - Kolkata Municipal Area (Non-KMA) – Municipality			
47.	Alipurduar	2008-09 to 2013-14	6
48.	Arambag	2008-09 to 2013-14	6
49.	AshokenagarKalyangarh	2008-09 to 2013-14	6
50.	Baduria	2009-10 to 2013-14	5
51.	Balurghat	2009-10 to 2013-14	5
52.	Bankura	2009-10 to 2013-14	5
53.	Basirhat	2012-13 to 2013-14	2
54.	Beldanga	2007-08 to 2013-14	7
55.	Berhampur	2007-08 to 2013-14	7
56.	Birnagar	2009-10 to 2013-14	5
57.	Bishnupur	2007-08 to 2013-14	7
58.	Bolpur	2007-08 to 2013-14	7
59.	Bongaon	2008-09 to 2013-14	6
60.	Burdwan	2012-13 to 2013-14	2
61.	Chakdaha	2012-13 to 2013-14	2
62.	Chandrakona	2009-10 to 2013-14	5
63.	Contai	2008-09 to 2013-14	6
64.	Coochbehar	2007-08 to 2013-14	7
65.	Coopers' Camp Notified Area Authority	2008-09 to 2013-14	6
66.	Dainhat	2007-08 to 2013-14	7
67.	Dalkhola	2008-09 to 2013-14	6
68.	Darjeeling	2007-08 to 2013-14	7
69.	Dhulian	2007-08 to 2013-14	7
70.	Dhupguri	2008-09 to 2013-14	6
71.	Diamond Harbour	2009-10 to 2013-14	5
72.	Dinhata	2007-08 to 2013-14	7
73.	Dubrajpur	2008-09 to 2013-14	6
74.	Egra	2008-09 to 2013-14	6
75.	English Bazaar	2009-10 to 2013-14	5
76.	Gangarampur	2008-09 to 2013-14	6
77.	Ghatal	2009-10 to 2013-14	5
78.	Gobardanga	2011-12 to 2013-14	3
79.	Guskara	2011-12 to 2013-14	3
80.	Habra	2009-10 to 2013-14	5
81.	Haldia	2008-09 to 2013-14	6
82.	Haldibari	2009-10 to 2013-14	5

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
83.	Islampur	2008-09 to 2013-14	6
84.	Jainagar-Majilpur	2008-09 to 2013-14	6
85.	Jalpaiguri	2008-09 to 2013-14	6
86.	Jamuria	2007-08 to 2013-14	7
87.	Jangipur	2009-10 to 2013-14	5
88.	Jhalda	2008-09 to 2013-14	6
89.	Jhargram	2009-10 to 2013-14	5
90.	Jiaganj-Azimgunj	2008-09 to 2013-14	6
91.	Kaliaganj	2007-08 to 2013-14	7
92.	Kalimpong	2008-09 to 2013-14	6
93.	Kalna	2008-09 to 2013-14	6
94.	Kandi	2007-08 to 2013-14	7
95.	Katwa	2008-09 to 2013-14	6
96.	Kharagpur	2010-11 to 2013-14	4
97.	Kharar	2008-09 to 2013-14	6
98.	Khirpai	2012-13 to 2013-14	2
99.	Krishnanagar	2011-12 to 2013-14	3
100.	Kulti	2007-08 to 2013-14	7
101.	Kurseong	2008-09 to 2013-14	6
102.	Mal	2008-09 to 2013-14	6
103.	Mathabhanga	2008-09 to 2013-14	6
104.	Midnapore	2009-10 to 2013-14	5
105.	Mekhliganj	2008-09 to 2013-14	6
106.	Memari	2007-08 to 2013-14	7
107.	Mirik	2007-08 to 2013-14	7
108.	Murshidabad	2007-08 to 2013-14	7
109.	Nabadwip	2009-10 to 2013-14	5
110.	Nalhati	2009-10 to 2013-14	5
111.	Old Malda	2007-08 to 2013-14	7
112.	Panskura	2008-09 to 2013-14	6
113.	Purulia	2007-08 to 2013-14	7
114.	Raiganj	2012-13 to 2013-14	2
115.	Ramjibanpur	2009-10 to 2013-14	5
116.	Rampurhat	2007-08 to 2013-14	7
117.	Ranaghat	2008-09 to 2013-14	6
118.	Raghunathpur	2007-08 to 2013-14	7
119.	Raniganj	2009-10 to 2013-14	5
120.	Sainthia	2008-09 to 2013-14	6
121.	Santipur	2008-09 to 2013-14	6
122.	Sonamukhi	2007-08 to 2013-14	7
123.	Suri	2008-09 to 2013-14	6
124.	Taherpur Notified Area Authority	2010-11 to 2013-14	4
125.	Taki	2011-12 to 2013-14	3
126.	Tamluk	2008-09 to 2013-14	6
127.	Tarakeswar	2008-09 to 2013-14	6
128.	Tufanganj	2007-08 to 2013-14	7
Total			655

Sl. No.	Name of the Institution	Accounts in Arrear	
		Period	Number of Arrear Accounts
University			
1.	Bidhan Chandra Krishi Viswavidyalaya	2009-10 to 2013-14	5
2.	Burdwan	1997-98 to 2013-14	17
3.	Calcutta	2012-13 to 2013-14	2
4.	Jadavpur	2012-13 to 2013-14	2
5.	Kalyani	2011-12 to 2013-14	3
6.	North Bengal	2008-09 to 2013-14	6
7.	Rabindra Bharati	2013-14	1
8.	Vidyasagar	2013-14	1
9.	Uttar Banga Krishi Viswavidyalaya	2010-11 to 2013-14	4
10.	Bengal Engineering & Science University	2012-13 to 2013-14	2
11.	Jadavpur PF Accounts	2009-10 to 2013-14	5
Total			48
Other Local Bodies			
1.	Kolkata Metropolitan Water & Sanitation Authority	2013-14	1
2.	Kolkata Improvement Trust	2013-14	1
3.	Change Management Unit	2010-11 to 2013-14	4
4.	Howrah Improvement Trust	2006-07 to 2013-14	8
Total			14

Source: Records of the Institutions

APPENDIX

3.3

(Refer Paragraph 3.2
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Unutilised Government grants as of March 2012/2013 (Other than PRIs)

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
Municipality/ Municipal Corporation			
1.	Asansol Municipal Corporation	2012-13	957.70
2.	Bally Municipality	2012-13	345.28
3.	Bankura Municipality	2010-12	47.69
4.	Bansberia Municipality	2010-13	354.71
5.	Baranagar Municipality	2011-12	121.71
6.	Bhadreswar Municipality	2012-13	106.67
7.	Bidhannagar Municipality	2012-13	298.00
8.	Birnagar Municipality	2011-13	11.71
9.	Champdani Municipality	2010-13	289.18
10.	ChandernagoreMunicipal Corporation	2012-13	124.07
11.	Dainhat Municipality	2010-13	88.01
12.	Dalkhola Municipality	2010-13	105.52
13.	Diamond Harbour Municipality	2009-12	661.24
14.	Dubrajpur Municipality	2010-13	400.10
15.	Durgapur Municipal Corporation	2012-13	328.37
16.	Garulia Municipality	2009-13	96.57
17.	Guskara Municipality	2009-13	288.23
18.	Habra Municipality	2011-13	508.86
19.	Haldia Municipality	2010-13	123.23
20.	Hooghly Chinsurah Municipality	2011-12	447.37
21.	Howrah Municipal Corporation	2011-12	1508.33
22.	Jangipur Municipality	2011-13	56.82
23.	Jhargram Municipality	2008-12	141.53
24.	Kalna Municipality	2010-13	19.39
25.	Kamarhati Municipality	2011-12	224.10
26.	Kanchrapara Municipality	2012-13	1166.88
27.	Kandi Municipality	2010-13	112.93
28.	Kharar Municipality	2010-13	20.22
29.	Khardaha Municipality	2011-12	431.86
30.	Khirpai Municipality	2008-12	79.62
31.	KMC	2011-12	25859.00
32.	Konnagar Municipality	2010-13	74.05
33.	Maheshtala Municipality	2011-12	101.64
34.	Mathabhanga Municipality	2010-13	19.51
35.	Memari Municipality	2011-13	133.08
36.	Midnapore Municipality	2010-13	257.24
37.	Nabadwip Municipality	2010-12	472.00
38.	North Dum Dum Municipality	2011-12	2746.93
39.	Panihati Municipality	2011-12	394.19

Sl. No.	Name of the Local Body	Period of Audit	Amount of unutilized grants (₹ in lakh)
40.	Pujali Municipality	2010-13	235.30
41.	Rajpur-Sonarpur Municipality	2012-13	1139.26
42.	Ranaghat Municipality	2011-13	16.78
43.	Rishra Municipality	2012-13	128.88
44.	Sainthia Municipality	2010-13	699.54
45.	South Dum Dum Municipality	2011-12	392.75
46.	Suri Municipality	2010-13	40.42
47.	Taherpur Notified Area Authority	2012-13	4.85
48.	Taki Municipality	2009-12	121.42
49.	Tarakeswar Municipality	2010-13	44.14
University			
50.	Calcutta University	2011-12	176.02
51.	Gourbanga University	2008-13	131.63
52.	Jadavpur University	2011-12	601.69
53.	Vidyasagar University	2011-12	150.42
54.	West Bengal State University	2008-13	1.80
District Primary School Council (DPSC)			
55.	DPSC, Birbhum	2011-13	485.00
56.	DPSC, Jalpaiguri	2008-12	2477.83
57.	DPSC, Murshidabad	2008-13	3738.36
58.	DPSC, North 24 Pgs.	2010-12	172.11
59.	DPSC, Paschim Midnapore	2009-13	205.14
Local Library Authority (LLA)			
60.	LLA, Howrah	2009-13	0.30
61.	LLA, Nadia	2009-13	111.00
Fish Farmers' Development Agency (FFDA)			
62.	FFDA, Burdwan	2008-13	191.33
Others			
63.	WBCHSE	2009-13	3015.23
Total			53804.74

Source: Records of the Institutions

APPENDIX

3.4

(Refer Paragraph 3.2
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Statement showing unutilised Government grants for the year 2012-13 (in respect of Zilla Parishads & Panchayat Samitis)

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
Zilla Parishad			
1	Siliguri Mahakuma Parishad	2012-13	18.37
2	South 24 Parganas	2012-13	126.48
3	Birbhum	2012-13	38.73
4	Bardhaman	2012-13	80.42
5	Dakshin Dinajpur	2012-13	37.58
6	Hooghly	2012-13	34.79
7	Howrah	2012-13	41.85
8	Jalpaiguri	2012-13	73.66
9	Malda	2012-13	122.28
10	Murshidabad	2012-13	108.17
11	Purba Medinipur	2012-13	50.81
12	Purulia	2012-13	66.02
13	Uttar Dinajpur	2012-13	58.36
Panchayat Samity			
14	Alipurduar-II	2012-13	7.31
15	Amdanga	2012-13	3.95
16	Amta-II	2012-13	3.64
17	Ausgram-I	2012-13	4.95
18	Ausgram-II	2012-13	4.78
19	Baduria	2012-13	5.18
20	Bagda	2012-13	8.10
21	Baghmundi	2012-13	3.78
22	Balagarh	2012-13	2.99
23	Balurghat	2012-13	12.85
24	Bankura-I	2012-13	5.55
25	Bankura-II	2012-13	3.89
26	Barabazar	2012-13	7.50
27	Baraboni	2012-13	4.94
28	Barasat-I	2012-13	3.96
29	Barasat-II	2012-13	5.34
30	Barjora	2012-13	3.89
31	Barrackpore-I	2012-13	3.73
32	Barrackpore-II	2012-13	3.54
33	Baruipur	2012-13	12.61
34	Basanti	2012-13	11.53
35	Basirhat-I	2012-13	7.48
36	Basirhat-II	2012-13	4.13
37	Beldanga-II	2012-13	9.96
38	Bhagabangola-II		4.93
39	Bhagwangola-I	2012-13	5.51
40	Bhangar-I	2012-13	10.48

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
41	Bharatpur-I	2012-13	4.30
42	Bhatar	2012-13	7.57
43	Binpur-I	2012-13	9.82
44	Bishnupur-I	2012-13	3.65
45	Bishnupur-II	2012-13	4.37
46	Bolpur-Sriniketan	2012-13	6.44
47	Bundwan	2012-13	7.14
48	Burdwan-I	2012-13	4.50
49	Canning-I	2012-13	9.82
50	Chanchol-II	2012-13	6.96
51	Chhatna	2012-13	6.60
52	Daspur-I	2012-13	4.79
53	Daspur-II	2012-13	5.09
54	Deganga	2012-13	7.45
55	Dhupguri	2012-13	14.95
56	Diamond Harbour-I	2012-13	3.73
57	Dinhata-I	2012-13	9.60
58	Durgapur Faridpur	2012-13	3.41
59	Egra-II	2012-13	2.51
60	Falakata	2012-13	8.68
61	Galsi-I	2012-13	2.61
62	Galsi-II	2012-13	4.57
63	Garbheta-III	2012-13	5.12
64	Ghatal	2012-13	6.10
65	Goalpokher-I	2012-13	12.41
66	Goalpokher-II	2012-13	4.44
67	Gosaba	2012-13	10.06
68	Habra-II	2012-13	3.28
69	Haldibari	2012-13	5.01
70	Haripal	2012-13	5.47
71	Harirampur	2012-13	13.86
72	Harischandrapur-I	2012-13	14.01
73	Haroa	2012-13	3.63
74	Hasnabad	2012-13	10.77
75	Hili	2012-13	6.26
76	Hingalganj	2012-13	10.80
77	Illambazar	2012-13	8.64
78	Indpur	2012-13	10.13
79	Itahar	2012-13	4.72
80	Jalangi	2012-13	9.94
81	Jaynagar-I	2012-13	7.13
82	Jhalda-I	2012-13	4.73
83	Kandi	2012-13	7.47
84	Kanksa	2012-13	5.49
85	Katwa-I	2012-13	3.06
86	Katwa-II	2012-13	3.49
87	Keshiary	2012-13	7.07
88	Ketugram-I	2012-13	3.60
89	Ketugram-II	2012-13	2.59
90	Kharibari	2012-13	2.02
91	Khanakul-I	2012-13	5.54
92	Khanakul-II	2012-13	4.30
93	Khatra	2012-13	3.70
94	Khejuri-I	2012-13	1.97
95	Kolaghat	2012-13	4.78

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
96	Kulpi	2012-13	9.99
97	Kultali	2012-13	8.64
98	Kumargram	2012-13	7.15
99	Kushmandi	2012-13	6.19
100	Labpur	2012-13	7.60
101	Madarihat Birpara	2012-13	4.86
102	Magrahat-I	2012-13	5.55
103	Magrahat-II	2012-13	9.08
104	Mahishadal	2012-13	3.20
105	Mal	2012-13	9.39
106	Mangolkote	2012-13	4.84
107	Manikchak	2012-13	14.71
108	Mathurapur-I	2012-13	5.41
109	Mathurapur-II	2012-13	9.02
110	Matigara	2012-13	2.86
111	Md. Bazar	2012-13	7.42
112	Memari-I	2012-13	4.11
113	Memari-II	2012-13	2.85
114	Minakhan	2012-13	6.35
115	Monteswar	2012-13	7.37
116	Murarai-I	2012-13	5.06
117	Nabagram	2012-13	4.07
118	Nagrakata	2012-13	5.35
119	Nalhati-I	2012-13	5.50
120	Nalhati-II	2012-13	2.67
121	Nandakumar	2012-13	3.11
122	Nandigram-I	2012-13	3.60
123	Nandigram-II	2012-13	1.78
124	Nanoor	2012-13	5.95
125	Narayangarh	2012-13	14.45
126	Naxalbari	2012-13	1.69
127	Nayagram	2012-13	10.95
128	Pandaveswar	2012-13	4.16
129	Pandua	2012-13	8.71
130	Panskura-I	2012-13	6.03
131	Patashpur-I	2012-13	1.86
132	Phansidewa	2012-13	3.45
133	PolbaDadpur	2012-13	4.23
134	Purbasthali-I	2012-13	2.74
135	Purbasthali-II	2012-13	4.24
136	Raghunathganj-I	2012-13	38.41
137	Raina-I	2012-13	0.31
138	Raina-II	2012-13	4.41
139	Raipur	2012-13	7.46
140	Rajgunj	2012-13	10.69
141	Rajnagar	2012-13	3.78
142	Ramnagar-I	2012-13	2.49
143	Ramnagar-II	2012-13	2.24
144	Rampurhat-I	2012-13	6.20
145	Ranigunj	2012-13	2.07
146	Ratua-II	2012-13	6.26
147	Sagar	2012-13	10.06
148	Sagardighi	2012-13	7.00
149	Sahid Matangani	2012-13	2.75
150	Salboni	2012-13	8.96

Sl. No.	Name of the PRI	Year of accounts audited	Unutilised grants (₹ in crore)
151	Sandeshkhali-I	2012-13	11.03
152	Sandeshkhali-II	2012-13	3.19
153	Sankrail (Howrah)	2012-13	4.33
154	Sanskraail	2012-13	6.33
155	Sarenga	2012-13	9.31
156	Shantipur	2012-13	4.86
157	Simlapal	2012-13	8.26
158	Singur	2012-13	6.76
159	Sitai	2012-13	7.57
160	Suri-I	2012-13	3.89
161	Suri-II	2012-13	4.58
162	Sutahata	2012-13	3.09
163	Sutahata-II	2012-13	1.54
164	Taldangra	2012-13	8.81
165	Thakurpukur Maheshtala	2012-13	2.60
166	Tufanganj-I	2012-13	4.81
167	Tufanganj-II	2012-13	6.29
168	Uluberia-I	2012-13	3.23
Total			1823.93

Source: Records of the Institutions

APPENDIX 3.5

(Refer Paragraph 3.3 Page 59)

Performances of Autonomous Bodies (Submission of Accounts, issue & laying of SARs U/S 19)

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
1	West Bengal Comprehensive Area Development Corporation	2018-19	2013-14	2011-12	2011-12	28.10.13	2009-10	Last reminder for laying of SARs for the years 2010-11 and 2011-12 issued on 03.07.2014. Latest reminder for submission of accounts from 2012-13 to 2013-14 issued on 24.06.2014.
2	West Bengal Commission for Women	2016-17	2013-14	2012-13	2012-13	04.03.14	2006-07	Last Reminder for laying of SARs for the years 2007-08 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
3	West Bengal Human Rights Commission	Permanent entrustment	2013-14	2012-13	2012-13	24.01.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
4	State Legal Services Authority, West Bengal	Permanent entrustment	2013-14	2012-13	2012-13	07.01.14	2010-11	Last reminder for laying of SARs for the years 2011-12 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
5	West Bengal Heritage Commission	2015-16	2013-14	2011-12	2011-12	13.03.14	2007-08	Last reminder for laying of SARs for the year 2008-09 to 2011-12 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.
6	West Bengal Commission for Backward Classes	2017-18	2013-14	2012-13	2012-13	07.01.14	Since inception i.e 1993-94	Last reminder for laying of SARs since 1993-94 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
7	West Bengal Building and other Construction Workers Welfare Board	Permanent entrustment	2013-14	2011-12	2011-12	23.05.14	2010-11	Last reminder for laying of SARs for the year 2011-12 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
8	District Legal Services Authority, PurbaMedinipur	Permanent entrustment	2013-14	2007-08	2007-08	07.07.09	Not laid since inception i.e. 2004-05	Last reminder for laying of SARs for the years 2004-05 to 2007-08 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2008-09 to 2013-14 issued on 24.06.2014.
9	District Legal Services Authority, Burdwan	Permanent entrustment	2013-14	2007-08	2007-08	09.09.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2008-09 to 2013-14 issued on 24.06.2014.
10	District Legal Services Authority, Hooghly	Permanent entrustment	2013-14	2006-07	2006-07	07.09.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2006-07 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2007-08 to 2013-14 issued on 24.06.2014.
11	District Legal Services Authority, Howrah	Permanent entrustment	2013-14	2008-09	2008-09	07.10.11	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2009-10 to 2013-14 issued on 24.06.2014.
12	District Legal Services Authority, Bankura	Permanent entrustment	2013-14	2012-13	2012-13	10.02.14	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for the year 2013-14 issued on 24.06.2014.
13	District Legal Services Authority, DakshinDinajpur	Permanent entrustment	2013-14	2007-08	2007-08	11.12.09	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2007-08 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2008-09 to 2013-14 issued on 24.06.2014.
14	District Legal Services Authority, Jalpaiguri	Permanent entrustment	2013-14	2010-11	2008-09	29.10.13	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2008-09 issued on 03.07.2014. Latest reminder for submission of accounts for the years 2011-12 to 2013-14 issued on 24.06.2014.
15	District Legal Services Authority, Birbhum	Permanent entrustment	2013-14	2012-13	2012-13	02.05.14	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 03.07.2014. Latest reminder for submission of accounts for

Sl No	Name of the Body/ Authority	Period upto which audit is entrusted	Year upto which Accounts due for submission	Year upto which Accounts were submitted	Period upto which Audit Report had been issued	Date of issue of Audit Report	Year upto which Audit Report had been laid before the legislature	Remarks
								the year 2013-14 issued on 24.06.2014.
16	District Legal Services Authority, Uttar Dinajpur	Permanent entrustment	2013-14	2011-12	-	-	-	Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
17	District Legal Services Authority, Malda	Permanent entrustment	2013-14	2012-13	2012-13	21.05.14	Not laid Since 1998-99	Last reminder for laying of SARs for the years 1998-99 to 2012-13 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
18	DLSAs of 9 districts **	Permanent entrustment	2013-14	Not yet submitted	NA	NA	NA	Last reminder for submission of accounts upto 2013-14 issued on 24.06.2014.
19	West Bengal Minorities Development & Finance Corporation	2014-15	2013-14	2012-13	2012-13	25.04.14	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2012-13 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
20	West Bengal Scheduled Castes & Scheduled Tribes Development & Finance Corporation	2016-17	2013-14	2012-13	2010-11	19.04.14	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2010-11 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
21	West Bengal Backward Classes Development & Finance Corporation	2014-15	2013-14	2012-13	2011-12	02.08.13	2009-10	Last reminder for laying of SARs for the years 2010-11 to 2011-12 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
22	West Bengal Housing Board	2016-17	2013-14	2012-13	2012-13	16.05.14	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2012-13 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
23	Kolkata Metropolitan Development Authority	2016-17	2013-14	2012-13	2011-12	19.08.13	2008-09	Last reminder for laying of SARs for the years 2009-10 to 2011-12 issued on 03.07.2014. Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.

Source: Records of the Autonomous bodies

** 1. DLSA Coochbehar 2. DLSA Purulia 3. DLSA 24 Parganas (N) 4. DLSA 24 Parganas (S) 5. DLSA Nadia 6. DLSA Murshidabad 7. DLSA Purba Medinipur 8. DLSA Darjeeling 9. DLSA Kolkata

APPENDIX 3.6

(Refer Paragraph 3.3
Page 59)

Statement showing Performance of Autonomous Bodies (Submission of Accounts & issue of SARs U/S 20)

Sl No	Name of the Institution/Body	Period of entrustment of audit	Year up to which accounts received	Year up to which final Audit Report issued to Govt/ Organisation	Month of issue of Audit Report	Remarks
1	Siliguri Jalpaiguri Development Authority	2010-11 to 2014-15	2011-12	2011-12	Dec. 2013	Last reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.
2	Asansol Durgapur Development Authority	2010-11 to 2014-15	2011-12	2011-12	Feb. 2014	Last reminder for submission of accounts for the years 2012-13 to 2013-14 issued on 24.06.2014.
3	Haldia Development Authority	2010-11 to 2014-15	2012-13	2012-13	May 2014	Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
4	Sriniketan Santiniketan Development Authority	2014-15 to 2018-19	2012-13	2012-13	April 2014	Letter for submission of accounts for the year 2013-14 issued on 24.06.2014.
5	Digha Sankarpur Development Authority	2010-11 to 2014-15	2010-11	2010-11	Jan. 2013	Last reminder for submission of accounts for the years 2011-12 to 2013-14 issued on 24.06.2014.
6	Jaigaon Development Authority	2013-14 to 2017-18	2010-11	2010-11	Sept. 2013	Last reminder for submission of accounts for the years 2011-12 to 2013-14 issued on 24.06.2014
7	West Bengal State Council of Technical Education	2011-12 to 2015-16	2003-04	2003-04	April 2009	Last reminder for submission of accounts for the years 2004-05 to 2013-14 issued on 24.06.2014. Latest reminder for re-entrustment sent on 10.03.2014.
8	Burdwan Development Authority	2012-13 to 2016-17	2011-12	2011-12	July 2013	Last reminder for submission of accounts for the years 2012-13 and 2013-14 issued on 24.06.2014
9	Bhangore Rajarhat Area Development Authority	2010-11 to 2014-15	2009-10	2009-10	June 2011	Last reminder for submission of accounts for the years 2010-11 to 2013-14 issued on 24.06.2014
10	West Bengal Central School Service Commission	2007-08 to 2011-12	2010-11	2010-11	Dec. 2013	Last reminder for submission of accounts for the year 2011-12 issued on 24.06.2014. Latest reminder for re-entrustment sent on 03.06.2014.
11	West Bengal Regional School Service Commission (South Eastern Region)	2007-08 to 2011-12	2011-12	2010-11	Mar. 2012	Latest reminder for re-entrustment sent on 03.06.2014.

12	West Bengal Regional School Service Commission (Western Region)	2007-08 to 2011-12	2011-12	2011-12	May 2014	Latest reminder for re-entrustment sent on 03.06.2014.
13	West Bengal Regional School Service Commission (Eastern Region)	2007-08 to 2011-12	2011-12	2011-12	July 2013	Latest reminder for re-entrustment sent on 03.06.2014.
14	West Bengal Regional School Service Commission (Northern Region)	2007-08 to 2011-12	2011-12	2011-12	Jan. 2014	Latest reminder for re-entrustment sent on 03.06.2014.
15	West Bengal Regional School Service Commission (Southern Region)	2007-08 to 2011-12	2010-11	2010-11	Dec. 2012	Last reminder for submission of accounts for the year 2011-12 issued on 24.06.2014. Latest reminder for re-entrustment sent on 03.06.2014.
16	New Town Kolkata Development Authority	2008-09 to 2012-13	2012-13	2012-13	Jan. 2014	Latest reminder for re-entrustment sent on 09.12.2013
17	Midnapore-Kharagpur Development Authority	2008-09 to 2012-13	Not submitted	Nil	Nil	No accounts were submitted since inception. Latest reminder issued on 29.05.2014.

Source: Records of the Autonomous bodies

APPENDIX

3.7

(Refer Paragraph 3.4
Page 60)

Statement of finalisation of accounts and the Government investment in departmentally managed Commercial and Quasi-Commercial undertakings

Sl. No.	Department	Number of undertakings under the Department	Name of undertakings	Year of formation	Year from which accounts are due	Investment as per last Accounts (₹ in crore)	Accumulated loss as per latest A/c received upto June 2014 (₹ in crore)
1.	Food Processing Industries and Horticulture	1	Directorate of Cinchona and other Medicinal plants	1888	2011-12	566.08	523.22
2	Micro & Small Scale Enterprises and Textiles	4	(1) Central Engineering Organisation, Howrah	1956	2011-12	0.05	Accumulated profit 2.14
			(2) Training-cum-production centre for Wood Industries, Siliguri	1956	1998-99	2.95	2.76
			(3) Integrated Wood Industries Scheme, Durgapur	1956	1998-99	4.45	3.90
			(4) Integrated Wood Industries Scheme, Kalyani	1956	1998-99	6.36	4.96
3.	Public Enterprise	1	Undertaking of Darjeeling Ropeway Company Limited	1977	1983-84	0.26	0.18
4	Animal Resources Development	4	1) Durgapur Milk Supply Scheme	1972	2012-13	88.79	118.99
			2) Krishnanagar Milk Supply Scheme	1977	2012-13	45.38	48.27
			3) Burdwan Milk Supply Scheme	1982	2012-13	47.01	46.83
			4) Greater Kolkata Milk Supply Scheme	1990	No arrear	1489.46	1439.44
5	Housing	2	Brick Production (Palta Mechanised)	1970	2012-13	(-)14.86	40.90
			Brick Production (Akra Manual)	1970	2010-11 to 2012-13	(-)51.92	24.05
6	Urban Development	1	Kanchrapara Area Development Authority	N.A.	2010-11 to 2012-13	11.09	Accumulated profit 11.09
7	Food and Supplies	1	Scheme for Public Distribution System of Food Grains	1986	2011-12 & 2012-13	773.70	Accumulated profit 245.77
Total		14				2968.80	1994.50

Loss making 11- accumulated loss ₹ 2253.50
 Profit earning 3- accumulated profit ₹ 259.00
 Net accumulated loss ₹ 1994.50

Non-working Government Undertakings

1	Training-cum-production centre for Wood Industries, Siliguri	Closed since 21.11.2006
2	Integrated Wood Industries Scheme, Durgapur	Closed since 21.11.2006
3	Integrated Wood Industries Scheme, Kalyani	Closed since 21.11.2006
4	Training-cum-Production Centre – Mechanical Toys, Hooghly	Closed since 21.06.1986
5	Central Lock Factory, Bargachhia, Howrah	Closed since 17.02.1995
6	Undertaking of Darjeeling Ropeway Company Limited	Closed since 01.04.2006

Source: Departmental figures

APPENDIX

3.8

(Refer Paragraph 3.5
Page 60)

Department wise/duration wise break-up of the cases of misappropriation, defalcation, etc. (Cases where final action was pending at the end of March 2014)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years or More	Total No. of Cases
1	Agriculture	1	5	3	4	6	34	53
2	Animal Resources Development	2	1	13	2	1	7	26
3	Board of Revenue	4	2	6	1	5	60	78
4	Co-operation	1	2	3	-	-	-	6
5	Cottage and Small Industries and Micro and Small Scale Enterprises and Textiles	2	1	-	-	1	-	4
6	Finance	2	-	1	-	1	5	9
7	Finance (Taxation)	-	-	-	-	1	1	2
8	Fire and Emergency Services	1	-	-	-	-	-	1
9	Fisheries	1	1	-	1	2	-	5
10	Food and Supplies	-	-	-	-	1	2	3
11	Food Processing and Horticulture	-	-	-	1	-	-	1
12	Forest	-	-	5	-	-	-	5
13	Health and Family Welfare	25	7	21	9	3	22	87
14	Home (Civil) Defence	-	-	-	-	-	1	1
15	Home (Police)	-	-	-	-	1	8	9
16	Housing	-	-	-	1	-	-	1
17	Irrigation and Waterways	1	-	-	-	-	5	6
18	Information and Cultural Affairs	-	1	-	-	-	-	1
19	Judicial	-	-	1	-	-	3	4
20	Labour	-	-	-	-	1	10	11
21	Land and Land Reforms	2	1	-	-	4	247	254
22	Minor Irrigation	-	-	-	-	7	-	7
23	Municipal Affairs	-	-	-	1	-	-	1
24	Public Works	5	-	-	-	-	3	8
25	Public Works (RD)	-	-	-	-	-	1	1
26	Relief	-	2	-	3	-	1	6
27	Rural Development	1	-	3	6	3	20	33
28	School Education	1	1	4	-	-	-	6
29	Social Welfare	-	-	-	2	-	-	3
30	Sports and Youth Services	-	-	-	1	-	-	1
31	Technical Education and Training	2	1	-	2	6	1	12
32	Transport	2	-	-	-	-	-	2
33	Water Investigation and Development	3	-	-	-	-	15	18
	TOTAL	56	25	60	34	44	446	665

Source: Departmental figures

APPENDIX

3.9

(Refer Paragraph 3.5
Page 60)

Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation/loss of Government material

Sl. No.	Name of the Department	Theft Cases		Misappropriation/ Loss of Government Material		Total	
		Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)	Number of Cases	Amount (₹ in lakh)
1	Agriculture	8	3.03	45	19.62	53	22.65
2	Animal Resources Development	3	3.20	23	524.05	26	527.25
3	Board of Revenue	-	-	78	45.66	78	45.66
4	Co-operation	-	-	6	41.64	6	41.64
5	Cottage and Small Industries and Micro and Small Scale Enterprises and Textiles	-	-	4	22.40	4	22.40
6	Finance	2	6.09	7	9.44	9	15.53
7	Finance (Taxation)	-	-	2	2.21	2	2.21
8	Fire and Emergency Services	-	-	1	0.10	1	0.10
9	Fisheries	1	2.45	4	21.58	5	24.03
10	Food and Supplies	-	-	3	0.50	3	0.50
11	Food Processing and Horticulture	1	1.50	-	-	1	1.50
12	Forest	4	5.64	1	4.42	5	10.06
13	Health and Family Welfare	-	-	87	142.40	87	142.40
14	Home (Civil) Defence	-	-	1	1.91	1	1.91
15	Home (Police)	1	0.07	8	4.85	9	4.92
16	Housing	-	-	1	1.78	1	1.78
17	Irrigation and Waterways	1	0.60	5	0.44	6	1.04
18	Information and Cultural Affairs	-	-	1	0.06	1	0.06
19	Judicial	-	-	4	5.87	4	5.87
20	Labour	-	-	11	1.68	11	1.68
21	Land and Land Reforms	2	0.10	252	14.43	254	14.53
22	Minor Irrigation	7	0.44	-	-	7	0.44
23	Municipal Affairs	-	-	1	1.87	1	1.87
24	Public Works	7	19.37	1	0.13	8	19.50
25	Public Works (RD)	-	-	1	0.21	1	0.21
26	Relief	-	-	6	22.80	6	22.80
27	Rural Development	1	0.01	32	46.09	33	46.10
28	School Education	-	-	6	54.09	6	54.09
29	Social Welfare	-	-	3	22.28	3	22.28
30	Sports and Youth Services	-	-	1	3.24	1	3.24
31	Technical Education and Training	-	-	12	23.16	12	23.16
32	Transport	-	-	2	20.57	2	20.57
33	Water Investigation and Development	8	2.53	10	4.88	18	7.41
	TOTAL	46	45.03	619	1064.36	665	1109.39

Source: Departmental figures

APPENDIX

3.10

(Refer Paragraph 3.6.3
Page 65)

Statement showing the discrepancies between PLA cash book and treasury pass book in respect of closing balances as on 31 March 2014

(₹ in lakh)				
Sl. No	Name of the DDO	Closing balance as per PLA cash book	Closing balance as per Treasury pass book/ records	Difference/ discrepancy involved
1	DM, Hooghly	3524.65	3787.30	262.65
2	DM, North 24 Parganas	5407.63	5407.62	(-)0.01
3	DM, Uttar Dinajpur	6734.25 ²	6539.12	(-)195.13
4	DM, Birbhum	3633.85	3632.67	(-)1.18
5	DM, Malda	6010.48	6885.46	874.98
6	DG & IG of Police, West Bengal	17.77	12.77	(-)5.00
7	Rent Controller, Kolkata	10231.26 ³	10240.60	9.34
Total		35559.89	36505.54	945.65

Source: Departmental figures

² PDA Cash Book was closed upto 31.01.2014.

³ PDA Cash Book was closed upto 30.06.2011.

APPENDIX 3.11

(Refer Paragraph 3.6.3
Page 65)

Statement showing details of fund not at all utilised by the DDOs as on 31 March 2014

SI No	Name of the DDO	Name of the Scheme/Purpose for which fund received	Year of Receipt	Amount received	Unutilised balance	Total
				(₹ in lakh)		
1	DM, South 24 Parganas	WBIDC Ltd.	2006-07	0.05	0.05	613.66
		Development & Planning	2005-06	45.24	45.24	
		Procurement of mechanised boats for relief	2001-02	9.97	9.97	
		Chas-O-BasobaserBhumidanPrakalpa	2006-07	20.00	20.00	
		Chas-O-BasobaserBhumidanPrakalpa	2006-07	10.00	10.00	
		Chas-O-BasobaserBhumidanPrakalpa	2007-08	25.00	25.00	
		Self Help Self Employment	2006-07	0.15	0.15	
		Rehabilitation of Bonded Labour	2010-11	0.05	0.05	
		Rehabilitation of Bonded Labour	2010-11	0.06	0.06	
		Motivational Incentive to Certificate Officials	2010-11	0.04	0.04	
		Census	2010-11	0.16	0.16	
		Nezarath Section	2010-11	3.00	3.00	
		SBI creation of National Programme	2011-12	8.60	8.60	
		1st Instalment (50%) of Development Programme for Minority	2011-12	253.00	253.00	
		Construction of Administrative Building (Minority Bhavan)	2011-12	39.00	39.00	
Installation of fire extinguisher in all Primary School	2011-12	199.34	199.34			
2	DM, Birbhum	Observation of Disability Day	2011-12	0.15	0.15	200.15
		Chas-O-BasobaserBhumidanPrakalpa	2006-07	75.00	75.00	
		Chas-O-BasobaserBhumidanPrakalpa	2007-08	25.00	25.00	
		Chas-O-BasobaserBhumidanPrakalpa	2008-09	100.00	100.00	
		Chas-O-BasobaserBhumidanPrakalpa	2008-09	100.00	100.00	
						813.81

Source: Departmental figures

APPENDIX 4.1

Glossary of Terms

Terms	Description
Appropriation Accounts	Appropriation Accounts present the total amount of funds (Original and Supplementary) authorised by the Legislative Assembly in the budget grants under each voted grant and charged appropriation <i>vis-à-vis</i> the actual expenditure incurred against each and the unspent provisions or excess under each grant or appropriation. Any expenditure in excess of the grants requires regularisation by the Legislature.
Autonomous bodies	Autonomous Bodies (usually registered Societies or Statutory Corporations) are set up whenever it is felt that certain functions need to be discharged outside the Governmental set up with some amount of independence and flexibility without day-to-day interference of the Governmental machinery.
Buoyancy ratio	Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable.
Committed expenditure	The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies on which the present executive has limited control.
Consolidated Fund of the State	The fund constituted under Article 266 (1) of the Constitution of India into which all receipts, revenues and loans flow. All expenditure from the CFS is by appropriation: voted or charged. It consists of two main divisions namely Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Public Debt and Loans, etc.).
Contingency Fund	Contingency Fund is in the nature of an imprest into which is paid from time to time such sums as may be determined by law, and the said fund is placed at the disposal of the Governor to enable advances to be made by him out of it for the purpose of meeting unforeseen expenditure pending authorisation of such expenditure by Legislature Assembly by law under Article 115 or Article 116 of the Constitution.
Contingent liability	Contingent liability is a liability which may or may not be incurred by an entity depending on the outcome of a future event such as a court case.
Core public goods	Core public goods are which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g. enforcement of law and order, security and protection of our rights; pollution free air and other environmental goods and road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidised rates because an individual or society should have them on the basis of some concept of need, rather than ability and willingness to pay the government and therefore wishes to encourage their consumption. The examples of such goods include the provision of free or subsidised food for the poor to support nutrition, the delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation, etc.
Debt stabilisation	A necessary condition for stability states that if the rate of growth of economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero or positive or are moderately negative. Given the rate spread (GSDP growth rate – interest rate) and quantum spread (Debt*rate spread), debt sustainability condition states that if quantum spread together with primary deficit is zero, debt-GSDP ratio would be constant or debt would stabilise eventually. On the other hand, if primary deficit together with quantum spread turns out to be negative, debt-GSDP ratio would be rising and in case it is positive, debt-GSDP ratio would eventually be falling.

Terms	Description
Debt sustainability	The Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt therefore also refers to sufficiency of liquid assets to meet current or committed obligations and the capacity to keep balance between costs of additional borrowings with returns from such borrowings. It means that rise in fiscal deficit should match with the increase in capacity to service the debt.
Guarantees	Guarantees are liabilities contingent on the Consolidated fund of the State in case of default by the borrower for whom the guarantee has been extended.
Primary revenue expenditure	Primary revenue expenditure means revenue expenditure excluding interest payments.
Public Accounts Committee	A Committee constituted by the Legislative Assembly for the examination of the reports of the Comptroller and Auditor General of India.
Re-appropriation	Means the transfer of funds from one Primary unit of appropriation to another such unit.
Sinking Fund	A Fund into which the Government sets aside money over time, in order to retire its debt.
State Implementing Agency	State Implementing Agency includes any Organisation/Institution including Non-Governmental Organisation which is authorised by the State Government to receive the funds from the Government of India for implementing specific programmes in the State.
Supplementary grants	If the amount authorised by any law made in accordance with the provisions of Article 114 of the Constitution to be expended for a particular service for the current financial year is found to be insufficient for the purpose of that year or when a need has arisen during the current financial year for the supplementary or additional expenditure upon some 'new service' not contemplated in the original budget for that year, Government is to obtain supplementary grants or appropriations in accordance with the provision of Article 115(1) of the Constitution.
Surrenders of unspent provision	Departments of the State Government are to surrender to the Finance Department, before the close of the financial year, all the anticipated unspent provisions noticed in the grants or appropriations controlled by them. The Finance Department is to communicate the acceptance of such surrenders, as are accepted by them to the Audit Officer and/or the Accounts Officer, as the case may be, before the close of the financial year.
Suspense and Miscellaneous	Items of receipts and payments which cannot at once be taken to a final head of receipt or charge owing to lack of information as to their nature or for any other reasons, may be held temporarily under the major head "8658-Suspense Account" in the sector "L. Suspense and Miscellaneous" of the Accounts, (Footnotes under the major head in the list of major/minor heads of account may be referred to for further guidance). A service receipt of which full particulars are not given must not be taken to the head "Suspense Account" but should be credited to the minor head "Other Receipt" under the revenue major head to which it appears to belong pending eventual transfer to the credit of the correct head on receipt of detailed particulars.